
SENATE BILL 6336

State of Washington 55th Legislature 1998 Regular Session

By Senators Bauer, Benton, Winsley, Schow and Zarelli

Read first time 01/15/98. Referred to Committee on Ways & Means.

1 AN ACT Relating to local sales and use tax for funding for regional
2 convention, conference, or special events centers; adding a new section
3 to chapter 82.14 RCW; and providing an effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
6 to read as follows:

7 (1) The legislative authority of a city with a population of one
8 hundred thousand or more located in a county with a population of three
9 hundred thousand or more but less than one million may impose a sales
10 and use tax in accordance with the terms of this chapter. The tax is
11 in addition to other taxes authorized by law and shall be collected
12 from those persons who are taxable by the state under chapters 82.08
13 and 82.12 RCW upon the occurrence of any taxable event within the city.
14 The rate of tax shall not exceed 0.2 percent of the selling price in
15 the case of sales tax or value of the article used in the case of a use
16 tax.

17 (2) The tax imposed under subsection (1) of this section shall be
18 deducted from the amount of tax otherwise required to be collected or
19 paid over to the department of revenue under chapter 82.08 or 82.12

1 RCW. The department of revenue shall perform the collection of such
2 taxes on behalf of the city at no cost to the city.

3 (3) Moneys collected under this section shall only be used for the
4 purpose of paying principal and interest payments on bonds issued by a
5 city to contract a regional convention, conference, or special events
6 center.

7 (4) No tax may be collected under this section before August 1,
8 1998. The tax imposed in this section shall expire when the bonds
9 issued for the construction of the regional convention, conference, or
10 special events center are retired, but not more than twenty years after
11 the tax is first collected.

12 NEW SECTION. **Sec. 2.** This act takes effect July 1, 1998.

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