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HOUSE BILL 1537

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State of Washington                      56th Legislature                      1999 Regular Session

By Representatives Grant, Hankins, Regala, D. Sommers and Kastama

Read first time 01/28/1999. Referred to Committee on Finance.

1            AN ACT Relating to a local criminal justice tax that acts as a  
2 credit against the state sales and use tax; and adding a new section to  
3 chapter 82.14 RCW.

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 county may impose a sales and  
8 use tax in accordance with this section. This tax is in addition to  
9 other taxes authorized by law and shall be collected from those persons  
10 who are taxable by the state under chapters 82.08 and 82.12 RCW upon  
11 the occurrence of any taxable event within the county. The rate of tax  
12 shall not exceed 0.1 percent of the selling price in the case of a  
13 sales tax or value of the article used in the case of a use tax.

14            (2) The tax imposed under subsection (1) of this section shall be  
15 deducted from the amount of tax otherwise required to be collected or  
16 paid over to the department of revenue under chapter 82.08 or 82.12  
17 RCW. The department shall perform the collection of such taxes on  
18 behalf of the county at no cost to the county.

1       (3) Moneys collected under this section shall only be used for  
2 criminal justice purposes as defined in RCW 82.14.310 and shall not be  
3 used to replace or supplant existing funding.

4       (4) No tax may be collected under this section before January 1,  
5 2000, and no tax may be collected under this section unless the taxes  
6 under RCW 82.14.350 are being collected.

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