
BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: AMH-2407.1/01

ATTY/TYPIST: SCG:seg

BRIEF DESCRIPTION:

2 **ESB 5289** - H COMM AMD
3 By Committee on

4 ADOPTED AS AMENDED 04/11/01

5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 82.14.370 and 1999 c 311 s 101 are each amended to
8 read as follows:

9 (1) The legislative authority of a rural county 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
14 county. The rate of tax shall not exceed 0.08 percent of the selling
15 price in the case of a sales tax or value of the article used in the
16 case of a use tax(~~(, except that for rural counties with population~~
17 ~~densities between sixty and one hundred persons per square mile, the~~
18 ~~rate shall not exceed 0.04 percent before January 1, 2000))~~). No tax
19 may be collected under this section by a county more than twenty-five
20 years after the date that a tax is first imposed under this section.

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

26 (3) Moneys collected under this section shall only be used for the
27 purpose of private sector job creation or retention by financing the
28 acquisition, construction, rehabilitation, alteration, expansion, or
29 improvements and related costs of public facilities in rural counties.
30 The public facility must be listed as an item in the officially adopted
31 county overall economic development plan, or the economic development
32 section of the county's comprehensive plan, or the comprehensive plan
33 of a city or town located within the county for those counties planning
34 under RCW 36.70A.040. For those counties that do not have an adopted
35 overall economic development plan and do not plan under the growth
36 management act, the public facility must be listed in the county's

1 capital facilities plan or the capital facilities plan of a city or
2 town located within the county. In implementing this section, the
3 county shall consult with cities, towns, and port districts located
4 within the county. (~~For the purposes of~~)

5 (4) The definitions in this subsection apply throughout this
6 section((7)).

7 (a) "Public facilities" means bridges, roads, domestic and
8 industrial water facilities, sanitary sewer facilities, earth
9 stabilization, storm sewer facilities, railroad, electricity, natural
10 gas, buildings, structures, telecommunications infrastructure,
11 transportation infrastructure, or commercial infrastructure, and port
12 facilities in the state of Washington.

13 ~~((4) No tax may be collected under this section before July 1,~~
14 ~~1998. No tax may be collected under this section by a county more than~~
15 ~~twenty-five years after the date that a tax is first imposed under this~~
16 ~~section.~~

17 ~~(5) For purposes of this section,~~)

18 (b) "Related costs" may include development of land and
19 improvements for public facilities, project-specific environmental,
20 capital facilities, land use, permitting, feasibility and marketing
21 studies and plans, project design, site planning and analysis, and
22 project debt and revenue impact analysis.

23 (c) "Rural county" means a county with a population density of less
24 than one hundred persons per square mile as determined by the office of
25 financial management and published each year by the department for the
26 period July 1st to June 30th.

27 (5) Notwithstanding the provisions of this section, moneys
28 collected under this section may not be used for financing (a)
29 electrical distribution or transmission facilities on property or
30 premises that currently take electric service from an electric utility
31 as defined in RCW 19.29A.010; (b) electric distribution or transmission
32 facilities beyond the legal boundary of an undeveloped site; or (c)
33 electric generation facilities that provide electricity for use beyond
34 the legal boundary of a development site.

35 (6) No moneys collected under this section may be provided to an
36 electric utility as defined in RCW 19.29A.010."

1 Correct the title.

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