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SENATE BILL 5289

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State of Washington

57th Legislature

2001 Regular Session

By Senators T. Sheldon and Gardner

Read first time 01/17/2001. Referred to Committee on Economic Development & Telecommunications.

1 AN ACT Relating to public facilities in rural counties; and  
2 amending RCW 82.14.370.

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

4 **Sec. 1.** RCW 82.14.370 and 1999 c 311 s 101 are each amended to  
5 read as follows:

6 (1) The legislative authority of a rural county may impose a sales  
7 and use tax in accordance with the terms of this chapter. The tax is  
8 in addition to other taxes authorized by law and shall be collected  
9 from those persons who are taxable by the state under chapters 82.08  
10 and 82.12 RCW upon the occurrence of any taxable event within the  
11 county. The rate of tax shall not exceed 0.08 percent of the selling  
12 price in the case of a sales tax or value of the article used in the  
13 case of a use tax(~~(, except that for rural counties with population~~  
14 ~~densities between sixty and one hundred persons per square mile, the~~  
15 ~~rate shall not exceed 0.04 percent before January 1, 2000)). No tax  
16 may be collected under this section by a county more than twenty-five  
17 years after the date that a tax is first imposed under this section.~~

18 (2) The tax imposed under subsection (1) of this section shall be  
19 deducted from the amount of tax otherwise required to be collected or

1 paid over to the department of revenue under chapter 82.08 or 82.12  
2 RCW. The department of revenue shall perform the collection of such  
3 taxes on behalf of the county at no cost to the county.

4 (3) Moneys collected under this section shall only be used for the  
5 purpose of financing the acquisition, construction, rehabilitation,  
6 alteration, expansion, or improvements and related costs of public  
7 facilities in rural counties. The public facility must be listed as an  
8 item in the officially adopted county overall economic development  
9 plan, or the economic development section of the county's comprehensive  
10 plan, or the comprehensive plan of a city or town located within the  
11 county for those counties planning under RCW 36.70A.040. For those  
12 counties that do not have an adopted overall economic development plan  
13 and do not plan under the growth management act, the public facility  
14 must be listed in the county's capital facilities plan or the capital  
15 facilities plan of a city or town located within the county. In  
16 implementing this section, the county shall consult with cities, towns,  
17 and port districts located within the county. ~~((For the purposes of))~~

18 (4) The definitions in this subsection apply throughout this  
19 section((7)).

20 (a) "Public facilities" means bridges, roads, domestic and  
21 industrial water facilities, sanitary sewer facilities, earth  
22 stabilization, storm sewer facilities, railroad, electricity, natural  
23 gas, buildings, structures, telecommunications infrastructure,  
24 transportation infrastructure, or commercial infrastructure, and port  
25 facilities in the state of Washington.

26 ~~((4) No tax may be collected under this section before July 1,~~  
27 ~~1998. No tax may be collected under this section by a county more than~~  
28 ~~twenty-five years after the date that a tax is first imposed under this~~  
29 ~~section.~~

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

31 (b) "Related costs" may include development of land and  
32 improvements for public facilities, project-specific environmental,  
33 capital facilities, land use, permitting, feasibility and marketing  
34 studies and plans, project design, site planning and analysis, and  
35 project debt and revenue impact analysis.

36 (c) "Rural county" means a county with a population density of less  
37 than one hundred persons per square mile as determined by the office of

1 financial management and published each year by the department for the  
2 period July 1st to June 30th.

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