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SENATE BILL 6187

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State of Washington

57th Legislature 2001 First Special Session

By Senators T. Sheldon, Honeyford, Hargrove and Rasmussen

Read first time 05/17/2001. 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 private sector job creation or retention by financing the  
6 acquisition, construction, rehabilitation, alteration, expansion, or  
7 improvements and related costs of public facilities in rural counties.  
8 The public facility must be listed as an item in the officially adopted  
9 county overall economic development plan, or the economic development  
10 section of the county's comprehensive plan, or the comprehensive plan  
11 of a city or town located within the county for those counties planning  
12 under RCW 36.70A.040. For those counties that do not have an adopted  
13 overall economic development plan and do not plan under the growth  
14 management act, the public facility must be listed in the county's  
15 capital facilities plan or the capital facilities plan of a city or  
16 town located within the county. In implementing this section, the  
17 county shall consult with cities, towns, and port districts located  
18 within the county. ~~((For the purposes of))~~

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

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

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

31 ~~(5) For purposes of this section,7))~~

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

37 (c) "Rural county" means a county with a population density of less  
38 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.

3 (5) Notwithstanding the provisions of this section, moneys  
4 collected under this section may not be used for financing (a)  
5 electrical distribution or transmission facilities on property or  
6 premises that currently take electric service from an electric utility  
7 as defined in RCW 19.29A.010; (b) electric distribution or transmission  
8 facilities beyond the legal boundary of an undeveloped site; or (c)  
9 electric generation facilities that provide electricity for use beyond  
10 the legal boundary of a development site.

11 (6) No moneys collected under this section may be provided to an  
12 electric utility as defined in RCW 19.29A.010 for the purpose of  
13 funding a public facility for electricity generation, transmission, or  
14 distribution.

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