
HOUSE BILL 2094

State of Washington

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2014 Regular Session

By Representatives Shea, Overstreet, Taylor, Scott, Condotta, Haler, Buys, Hargrove, Rodne, Pike, and Vick

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1 AN ACT Relating to allocating state sales and use tax revenue
2 derived from state department of transportation expenditures to the
3 motor vehicle account; adding a new section to chapter 82.32 RCW; and
4 adding a new section to chapter 43.135 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.32 RCW
7 to read as follows:

8 (1) By the last workday of the first and third calendar quarters,
9 the state treasurer must transfer the amount specified in subsection
10 (2) of this section from the general fund to the motor vehicle account.
11 The first two transfers under this subsection (1) must occur by
12 September 30, 2014, and April 30, 2015.

13 (2)(a) The department must estimate the state general fund revenues
14 derived from expenditures by the state department of transportation.
15 The department must perform the estimate for tax collections in the
16 immediately preceding third and fourth calendar quarters for the April
17 transfer under subsection (1) of this section and tax collections in
18 the immediately preceding first and second calendar quarters for the
19 September transfer under subsection (1) of this section. The

1 department must notify the state treasurer of this amount at least
2 twenty days prior to the April or September transfer under subsection
3 (1) of this section.

4 (b) For the purposes of this section, the following definitions
5 apply.

6 (i) "Digital product" has the meaning provided in RCW 82.04.192.

7 (ii) "Expenditures by the state department of transportation" means
8 amounts paid by the state department of transportation with respect to
9 the purchase of any tangible personal property, digital product, or
10 labor, which is subject to state sales or use tax.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 43.135 RCW
12 to read as follows:

13 RCW 43.135.034(4) does not apply to the transfers under section 1
14 of this act.

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