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HOUSE BILL 2622

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State of Washington                      65th Legislature                      2018 Regular Session

By Representatives Manweller and Pike

Read first time 01/11/18. Referred to Committee on Finance.

1            AN ACT Relating to sales and use tax for county rail districts;  
2 and adding a new section to chapter 82.14 RCW.

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

4            NEW SECTION.    **Sec. 1.**    A new section is added to chapter 82.14  
5 RCW to read as follows:

6            (1) The act will be known as "The James Hamre and Zach Willhoite  
7 Act."

8            (2) The governing body of a county rail district created before  
9 July 31, 2023, under chapter 36.60 RCW may impose a sales and use tax  
10 in accordance with the terms of this chapter. The tax is in addition  
11 to other taxes authorized by law and must be collected from those  
12 persons who are taxable by the state under chapters 82.08 and 82.12  
13 RCW upon the occurrence of any taxable event within the county rail  
14 district. The rate of tax may not exceed 0.033 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.

17            (3) The tax imposed under subsection (2) of this section must be  
18 deducted from the amount of tax otherwise required to be collected or  
19 paid over to the department under chapter 82.08 or 82.12 RCW. The  
20 department must perform the collection of such taxes on behalf of the  
21 county at no cost to the county rail district.

1 (4) No tax may be collected under this section before January 1,  
2 2019.

3 (5) Moneys collected under this section may only be used for the  
4 purposes set forth in chapter 36.60 RCW, and must be matched with an  
5 amount from other public or private sources equal to thirty-three  
6 percent of the amount collected under this section. For the purposes  
7 of this section, public or private sources includes, but is not  
8 limited to, cash or in-kind contributions used in all phases of  
9 providing and funding improved rail freight or passenger service, or  
10 both, land that is donated and used for the siting of structures,  
11 tracks, and otherwise for providing improved rail freight or  
12 passenger service, or both, cash or in-kind contributions from public  
13 or private foundations, corporations, or individuals, or amounts  
14 attributed to private sector partners as part of a public and private  
15 partnership agreement negotiated by the county rail district.

16 (6) A county rail district created under chapter 36.60 RCW is not  
17 eligible to impose the tax under this section in any portion of such  
18 county in which a public facilities district created under chapter  
19 35.57 RCW, or a public facilities district created under chapter  
20 36.100 RCW, has imposed a tax under RCW 82.14.390.

21 (7) A county rail district created under chapter 36.60 RCW is not  
22 eligible to impose the tax under this section if the legislative  
23 authority of the county where the county rail district is located has  
24 imposed a sales and use tax under RCW 82.14.0485 or 82.14.0494.

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