H-0123.1

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**HOUSE BILL 1249**

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**State of Washington 67th Legislature 2021 Regular Session**

**By** Representatives Orcutt, Eslick, Sutherland, and Barkis

AN ACT Relating to sales tax revenues of transportation projects being used for transportation purposes with at least 70 percent being deposited into the motor vehicle fund; and adding a new section to chapter 82.32 RCW.

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

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

(1) By the last workday of the first and third calendar quarters, the state treasurer must transfer the amount specified in subsection (2) of this section from the general fund to the motor vehicle fund created in RCW 46.68.070 and the multimodal transportation account created in RCW 47.66.070. 70 percent of the amount specified in subsection (2) of this section must be transferred to the motor vehicle fund and the remainder must be transferred to the multimodal transportation account. The first two transfers under this subsection (1) must occur by September 30, 2021, and April 30, 2022.

(2)(a) The department must estimate the state general fund revenues derived from expenditures by the state department of transportation. The department must perform the estimate for tax collections in the immediately preceding third and fourth calendar quarters for the April transfer under subsection (1) of this section and tax collections in the immediately preceding first and second calendar quarters for the September transfer under subsection (1) of this section. The department must notify the state treasurer of this amount at least 20 days prior to the April or September transfer under subsection (1) of this section.

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

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

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

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