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**SENATE BILL 5466**

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

**By** Senator Fortunato

AN ACT Relating to sales tax revenues of transportation projects being used for transportation purposes; 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. The first two transfers under this subsection 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 before the April or September transfer under subsection (1) of this section.

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

(i) "Digital products" 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 products, or labor, which is subject to state sales or use tax.

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