

HB 1575 - S AMD 416
By Senator Torres

PULLED 04/11/2023

1 Strike everything after the enacting clause and insert the
2 following:

3 **"Sec. 1.** RCW 82.14.525 and 2015 3rd sp.s. c 24 s 402 are each
4 amended to read as follows:

5 (1) ((The)) (a) Except as provided in subsection (2) of this
6 section, the legislative authority of a county ((~~or a city~~)) may
7 impose a sales and use tax of up to one-tenth of one percent of the
8 selling price in the case of a sales tax, or value of the article
9 used, in the case of a use tax, for the purposes authorized under
10 chapter 36.160 RCW. The legislative authority of the county ((~~or~~
11 city)) may impose the sales and use tax by ordinance and must
12 condition its imposition on the specific authorization of a majority
13 of the voters voting on a proposition submitted at a special or
14 general election held after June 30, 2016. The ordinance and ballot
15 proposition may provide for the tax to apply for a period of up to
16 seven consecutive years.

17 (b) If a county has not imposed the sales and use tax under this
18 subsection (1) prior to December 31, 2024, a city within that county
19 may impose a sales and use tax of up to one-tenth of one percent of
20 the selling price in the case of a sales tax, or value of the article
21 used, in the case of a use tax, for the purposes authorized under
22 chapter 36.160 RCW. The legislative authority of the city may impose
23 the sales and use tax by ordinance and may condition its imposition
24 on the specific authorization of a majority of the voters voting on a
25 proposition submitted at a special or general election held after
26 December 1, 2024. The ordinance and ballot proposition may provide
27 for the tax to apply for a period of up to seven consecutive years.

28 (2) (a) The legislative authority of a county located to the west
29 of the crest of the Cascade mountains with a population of at least
30 250,000 may impose a sales and use tax of up to one-tenth of one
31 percent of the selling price in the case of a sales tax, or value of
32 the article used, in the case of a use tax, for the purposes

1 authorized under chapter 36.160 RCW. The legislative authority of the
2 city may impose the sales and use tax by ordinance and may condition
3 its imposition on the specific authorization of a majority of the
4 voters voting on a proposition submitted at a special or general
5 election. The ordinance may provide for the tax to apply for a period
6 of up to seven consecutive years.

7 (b) If a county located to the west of the crest of the Cascade
8 mountains with a population of at least 250,000 has not imposed the
9 sales and use tax under this subsection (2) prior to December 31,
10 2024, a city within that county may impose a sales and use tax of up
11 to one-tenth of one percent of the selling price in the case of a
12 sales tax, or value of the article used, in the case of a use tax,
13 for the purposes authorized under chapter 36.160 RCW. The legislative
14 authority of the city may impose the sales and use tax by ordinance
15 and may condition its imposition on the specific authorization of a
16 majority of the voters voting on a proposition submitted at a special
17 or general election. The ordinance may provide for the tax to apply
18 for a period of up to seven consecutive years.

19 (3) The tax authorized in this section is in addition to any
20 other taxes authorized by law and must be collected from those
21 persons who are taxable by the state under chapters 82.08 and 82.12
22 RCW upon the occurrence of any taxable event.

23 ~~((3))~~ (4) (a) The legislative authority of a county or city may
24 reimpose a tax imposed under this section for one or more additional
25 periods of up to seven consecutive years.

26 (b) The legislative authority of the county or city imposing the
27 tax under subsection (1) of this section may only reimpose the sales
28 and use tax by ordinance and on the prior specific authorization of a
29 majority of the voters voting on a proposition submitted at a special
30 or general election.

31 (c) The legislative authority of the county or city imposing the
32 tax under subsection (2) of this section may reimpose the sales and
33 use tax by ordinance and may condition its reimposition on the
34 specific authorization of a majority of the voters voting on a
35 proposition submitted at a special or general election.

36 ~~((4))~~ (5) A county and a city within that county may not
37 concurrently impose the tax authorized in this section.

38 (6) Moneys collected under this section may only be used for the
39 purposes set forth in RCW 36.160.110.

1 (~~(5)~~) (7) The department must perform the collection of taxes
2 under this section on behalf of a county or city at no cost to the
3 county or city, and the state treasurer must distribute those taxes
4 as available on a monthly basis to the county or city or, upon the
5 direction of the county or city, to its treasurer or a fiscal agent,
6 paying agent, or trustee for obligations issued or incurred by the
7 program.

8 (~~(6)~~) (8) The definitions in RCW 36.160.020 apply to this
9 section.

10 NEW SECTION. **Sec. 2.** This act applies prospectively only and
11 not retroactively. It applies only to taxes imposed under RCW
12 82.14.525 that are imposed on or after the effective date of this
13 section."

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14 On page 1, line 4 of the title, after "action;" strike the
15 remainder of the title and insert "amending RCW 82.14.525; and
16 creating a new section."

EFFECT: Provides that counties with a population greater than 250,000 and located west of the crest of the Cascade mountains and cities within those counties may impose a 0.1 percent cultural access program sales and use tax without voter approval.

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