
HOUSE BILL 1414

State of Washington

53rd Legislature

1993 Regular Session

By Representatives R. Fisher and Wang

Read first time 01/27/93. Referred to Committee on Local Government.

1 AN ACT Relating to the additional local sales and use tax for
2 criminal justice purposes; amending RCW 81.104.170; and reenacting and
3 amending RCW 82.14.340.

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

5 **Sec. 1.** RCW 82.14.340 and 1991 c 311 s 5 and 1991 c 301 s 16 are
6 each reenacted and amended to read as follows:

7 (1) The legislative authority of any county with a population of
8 two hundred thousand or more, any county located east of the crest of
9 the Cascade mountains with a population of one hundred fifty thousand
10 or more, and any other county with a population of one hundred fifty
11 thousand or more that has had its population increase by at least
12 twenty-four percent during the preceding nine years, as certified by
13 the office of financial management for the first day of April of each
14 year, may and, if requested by resolution of the governing bodies of
15 cities in the county with an aggregate population equal to or greater
16 than fifty percent of the total population of the county, as last
17 determined by the office of financial management, shall submit an
18 authorizing proposition to the voters of the county and if approved by

1 a majority of persons voting, fix and impose a sales and use tax in
2 accordance with the terms of this chapter.

3 (2) A city with a population of one hundred fifty thousand or more
4 that is located in a county authorized under subsection (1) of this
5 section to impose the sales and use tax may submit a ballot proposition
6 to the voters of the city authorizing the city to fix and impose the
7 sales and use tax authorized in this section within the city if the
8 county in which it is located is not imposing the sales and use tax.

9 (3) The taxes authorized in this section shall be in addition to
10 any other taxes authorized by law and shall be collected from those
11 persons who are taxable by the state pursuant to chapters 82.08 and
12 82.12 RCW upon the occurrence of any taxable event within such county.
13 The rate of tax shall equal one-tenth of one percent of the selling
14 price (in the case of a sales tax) or value of the article used (in the
15 case of a use tax).

16 (4) When distributing moneys collected under this section from the
17 taxes imposed by a county, the state treasurer shall distribute ten
18 percent of the moneys to the county in which the tax was collected.
19 The remainder of the moneys collected under this section shall be
20 distributed to the county and the cities within the county ratably
21 based on population as last determined by the office of financial
22 management. In making the distribution based on population, the county
23 shall receive that proportion that the unincorporated population of the
24 county bears to the total population of the county and each city shall
25 receive that proportion that the city incorporated population bears to
26 the total county population.

27 Moneys collected under this section from taxes imposed by a city
28 shall be distributed to the city.

29 (5) Moneys received from any tax imposed under this section shall
30 be expended exclusively for criminal justice purposes and shall not be
31 used to replace or supplant existing funding. Criminal justice
32 purposes are defined as activities that substantially assist the
33 criminal justice system, which may include circumstances where
34 ancillary benefit to the civil justice system occurs. Existing funding
35 for purposes of this subsection is defined as calendar year 1989 actual
36 operating expenditures for criminal justice purposes. Calendar year
37 1989 actual operating expenditures for criminal justice purposes
38 exclude the following: Expenditures for extraordinary events not
39 likely to reoccur, changes in contract provisions for criminal justice

1 services, beyond the control of the local jurisdiction receiving the
2 services, and major nonrecurring capital expenditures. Moneys received
3 by the county and the cities within the county from any tax imposed
4 under this section may be expended for domestic violence community
5 advocates, as defined in RCW 70.123.020, if, prior to July 28, 1991,
6 and prior to approval of the voters, the legislative authority of the
7 county, which submitted an authorizing proposition to the voters of the
8 county, adopted by ordinance a financial plan that included expenditure
9 of a portion of the moneys received for domestic violence community
10 advocates.

11 ~~((This section expires January 1, 1994.))~~ Moneys received by a city
12 from the taxes it imposed under this section may be expended for
13 domestic violence community advocates, as defined in RCW 70.123.020, if
14 before September 1, 1993, and before approval by the voters, the city
15 governing body adopted an ordinance establishing a financial plan that
16 included expenditure of a portion of the moneys received for domestic
17 violence community advocates.

18 **Sec. 2.** RCW 81.104.170 and 1992 c 101 s 28 are each amended to
19 read as follows:

20 Cities that operate transit systems, county transportation
21 authorities, metropolitan municipal corporations, public transportation
22 benefit areas, and regional transit authorities may submit an
23 authorizing proposition to the voters and if approved by a majority of
24 persons voting, fix and impose a sales and use tax in accordance with
25 the terms of this chapter, solely for the purpose of providing high
26 capacity transportation service.

27 The tax authorized pursuant to this section shall be in addition to
28 the tax authorized by RCW 82.14.030 and shall be collected from those
29 persons who are taxable by the state pursuant to chapters 82.08 and
30 82.12 RCW upon the occurrence of any taxable event within the taxing
31 district. The maximum rate of such tax shall be approved by the voters
32 and shall not exceed one percent of the selling price (in the case of
33 a sales tax) or value of the article used (in the case of a use tax).
34 The maximum rate of such tax that may be imposed shall not exceed
35 nine-tenths of one percent in any county that imposes a tax under RCW
36 82.14.340, or within a regional transit authority if any county within

1 the authority imposes a tax under RCW 82.14.340, or within a county if
2 a city within that county imposes a tax under RCW 82.14.340.

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