
SENATE BILL 6102

State of Washington

56th Legislature

1999 Regular Session

By Senators Benton, Bauer, Hale, Loveland, West, Snyder, Honeyford,
Gardner, Zarelli and Morton

Read first time 04/16/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to the taxation by a county of persons residing
2 outside the state who are employed inside the county; adding a new
3 chapter to Title 82 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that many people who
6 are gainfully employed in Washington state do not live in the state and
7 therefore pay little or no taxes from which many vital services are
8 funded. Recognizing the importance of maintaining roads and other
9 services, it is the purpose of this chapter to supplement county
10 revenues.

11 NEW SECTION. **Sec. 2.** The legislative authority of a county may
12 impose an excise tax on persons residing outside the state who are
13 employed inside the county for the privilege of using the local
14 governmental services within the county. The amount of tax shall be
15 based upon the actual cost of governmental services received by persons
16 residing outside the state who are employed inside the county.
17 Governmental services that may be included when calculating the
18 benefits received by nonresidents include, but are not limited to,

1 police protection, fire protection, and the construction and
2 maintenance of streets. The county shall allocate and remit to each
3 city or town the amount of such taxes collected by the county for any
4 county excise tax imposed on nonresidents employed within any city or
5 town of the county.

6 NEW SECTION. **Sec. 3.** A county legislative authority imposing a
7 tax under section 2 of this act shall establish by ordinance or
8 resolution all necessary and appropriate procedures for the
9 administration and collection of the tax. The ordinance or resolution
10 shall require the county to remit any taxes collected from nonresidents
11 employed in any city or town within the county to such city or town
12 within thirty days following collection.

13 NEW SECTION. **Sec. 4.** Sections 1 through 3 of this act constitute
14 a new chapter in Title 82 RCW.

15 NEW SECTION. **Sec. 5.** This act takes effect July 1, 2000.

--- END ---