
SUBSTITUTE SENATE BILL 6423

State of Washington

56th Legislature

2000 Regular Session

By Senate Committee on State & Local Government (originally sponsored by Senators Patterson, Gardner, Costa, Winsley, Spanel, Hale, Sellar, Shin, Haugen and Wojahn)

Read first time 02/04/2000.

1 AN ACT Relating to funding for implementation of capital facilities
2 plans by counties and cities; and adding a new section to chapter 82.14
3 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
6 to read as follows:

7 (1) Subject to the conditions in subsections (2) through (5) of
8 this section, the legislative body of a county or city, through
9 ordinance or resolution, may impose a sales and use tax in accordance
10 with the terms of this chapter. The tax is in addition to other taxes
11 authorized by law and shall be collected on the sale of or charge made
12 for new construction, as defined in subsection (6) of this section.
13 The tax shall be deducted from the amount of tax otherwise required to
14 be collected or paid over to the department of revenue under chapter
15 82.08 RCW.

16 (2) The rate of tax shall not exceed one percent of the selling
17 price.

18 (3) Any county ordinance or resolution adopted pursuant to this
19 section shall contain a provision allowing as a credit against the

1 county tax the full amount of any city tax imposed pursuant to this
2 section upon the same taxable event.

3 (4) A county or city may impose the tax authorized under subsection
4 (1) of this section if it meets the requirements of (a) through (e) or
5 (f) of this subsection:

6 (a) The county or city is planning under RCW 36.70A.040;

7 (b) The county or city is in compliance with all deadlines under
8 chapter 36.70A RCW;

9 (c) The county or city is not under an order of noncompliance
10 issued by a growth management hearings board;

11 (d) The county or city has adopted a capital facilities plan under
12 chapter 36.70A RCW that is consistent with its comprehensive plan; and

13 (e) The county or city files with the department a statement signed
14 by the chief executive officer of the county or city that it meets the
15 requirements set forth in (a) through (d) of this subsection; or

16 (f) The county or city is not planning under RCW 36.70A.040, but
17 has adopted a capital facilities plan that substantially meets the
18 requirements of RCW 36.70A.070(3), and the county or city files with
19 the department a statement signed by the chief executive officer of the
20 county or city that its capital facilities plan substantially meets the
21 requirements of RCW 36.70A.070(3).

22 (5) Moneys collected under this section: (a) Must be used for the
23 purpose of implementing a county's or city's capital facilities plan;
24 and (b) shall be used to supplement, and not supplant, any other funds
25 expended by a county or city for the same purpose.

26 (6) For purposes of this section, "new construction" means (a) the
27 constructing, repairing, decorating, or improving of existing
28 structures for the purpose of increasing the floor space by twenty-five
29 percent or more; or (b) the constructing of new structures.

30 NEW SECTION. **Sec. 2.** If any provision of this act or its
31 application to any person or circumstance is held invalid, the
32 remainder of the act or the application of the provision to other
33 persons or circumstances is not affected.

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