

SHB 1879 - H AMD 769

By Representative McIntire

ADOPTED 02/11/2004

1 On page 2, line 30, strike "2004" and insert "2005"

2 Beginning on page 4, line 25, strike all of section 5 and insert
3 the following:

4 "**Sec. 5.** RCW 82.14.050 and 2003 c 168 s 201 and 2003 c 83 s 208
5 are each reenacted and amended to read as follows:

6 (1) The counties, cities, and transportation authorities under RCW
7 82.14.045, public facilities districts under chapters 36.100 and 35.57
8 RCW, public transportation benefit areas under RCW 82.14.440, and
9 regional transportation investment districts shall contract, prior to
10 the effective date of a resolution or ordinance imposing a sales and
11 use tax, the administration and collection to the state department of
12 revenue, which shall deduct a percentage amount, as provided by
13 contract, not to exceed two percent of the taxes collected for
14 administration and collection expenses incurred by the department.

15 (2) The remainder of any portion of any tax authorized by this
16 chapter that is collected by the department of revenue shall be
17 deposited by the state department of revenue in the local sales and use
18 tax account hereby created in the state treasury. Moneys in the local
19 sales and use tax account may be spent only for distribution to
20 counties, cities, transportation authorities, public facilities
21 districts, public transportation benefit areas, and regional
22 transportation investment districts imposing a sales and use tax.

23 (3) All administrative provisions in chapters 82.03, 82.08, 82.12,
24 and 82.32 RCW, as they now exist or may hereafter be amended, shall,
25 insofar as they are applicable to state sales and use taxes, be
26 applicable to taxes imposed pursuant to this chapter. Counties,
27 cities, transportation authorities, public facilities districts, and
28 regional transportation investment districts may not conduct
29 independent sales or use tax audits of sellers registered under the
30 streamlined sales tax agreement.

1 (4) Except as provided in RCW 43.08.190, all earnings of
2 investments of balances in the local sales and use tax account shall be
3 credited to the local sales and use tax account and distributed to the
4 counties, cities, transportation authorities, public facilities
5 districts, public transportation benefit areas, and regional
6 transportation investment districts monthly.

7 (5) As used in this section, in addition to the meaning given in
8 RCW 82.14.020, "city" has the meaning given in section 2 of this act."

9 On page 5, after line 32, insert the following:

10 "NEW SECTION. **Sec. 7.** This act takes effect July 1, 2004."

11 Correct the title.

EFFECT: (1) Updates date that report is due to the legislature.
 (2) Updates RCW 82.14.050 to reflect 2003 changes.
 (3) Provides effective date.

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