
SENATE BILL 5841

State of Washington

58th Legislature

2003 Regular Session

By Senators Benton, Zarelli, Hewitt, Doumit, Swecker, Carlson, Rossi, Poulsen, Oke, Stevens, Honeyford, Prentice, Mulliken, Kohl-Welles, Morton, Schmidt, Roach, Parlette, B. Sheldon, West, Shin, Franklin, Rasmussen and McAuliffe

Read first time 02/14/2003. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to the taxation by a county of persons residing
2 outside the state who are employed inside the county; and adding a new
3 chapter to Title 36 RCW.

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 the revenues
10 of counties.

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 local
14 governmental services in the county. The amount of the tax shall be
15 based upon the actual benefits received by persons residing outside the
16 state who are employed inside the county, including but not limited to
17 police and fire protection and the construction and maintenance of

1 streets. The county shall allocate to each city or town the amount of
2 taxes paid by nonresidents employed respectively in each city or town.

3 NEW SECTION. **Sec. 3.** A county legislative authority imposing a
4 tax under this chapter shall establish by ordinance all necessary and
5 appropriate procedures for the administration and collection of the
6 tax. The ordinance shall also provide that the due date for remittance
7 of the tax collected is thirty days following the collection month.

8 NEW SECTION. **Sec. 4.** Sections 1 through 3 of this act constitute
9 a new chapter in Title 36 RCW.

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