H-4020.2			

## HOUSE BILL 2988

State of Washington 59th Legislature 2006 Regular Session

By Representatives McIntire, Upthegrove, Haler and Clibborn Read first time 01/17/2006. Referred to Committee on Finance.

- AN ACT Relating to the authorized uses of county sales and use taxes imposed under RCW 82.14.450; and amending RCW 82.14.450.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

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- 4 **Sec. 1.** RCW 82.14.450 and 2003 1st sp.s. c 24 s 2 are each amended to read as follows:
  - (1) A county legislative authority may submit an authorizing proposition to the county voters at a primary or general election and, if the proposition is approved by a majority of persons voting, impose a sales and use tax in accordance with the terms of this chapter. The title of each ballot measure must clearly state the purposes for which the proposed sales and use tax will be used. ((Funds raised under this tax shall not supplant existing funds used for these purposes.)) The rate of tax under this section shall not exceed three-tenths of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.
  - (2) The tax authorized in this section is in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county.

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(3) The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, are exempt from tax imposed under this section.

- (4) ((One third of all money received under this section shall be used solely for criminal justice purposes. For the purposes of this subsection, "criminal justice purposes" means additional police protection, mitigation of congested court systems, or relief of overcrowded jails or other local correctional facilities.
- (5)) Money received under this section shall be shared between the county and the cities as follows: Sixty percent shall be retained by the county and forty percent shall be distributed on a per capita basis to cities in the county.

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