

SB 5498 - S AMD 253

By Senator Benton

PULLED 4/2/2007

1 On page 1, beginning on line 4, strike section 1 and insert the  
2 following:

3 "Sec. 1. RCW 82.14.450 and 2003 1st sp.s. c 24 s 2 are each  
4 amended to read as follows:

5 (1) A county legislative authority may submit an authorizing  
6 proposition to the county voters at a primary or general election and,  
7 if the proposition is approved by a majority of persons voting, impose  
8 a sales and use tax in accordance with the terms of this chapter. The  
9 title of each ballot measure must clearly state the purposes for which  
10 the proposed sales and use tax will be used. Funds raised under this  
11 tax shall not supplant existing funds used for these purposes.  
12 Replacement of lost federal revenues shall not be deemed to constitute  
13 supplanting under this section. The rate of tax under this section  
14 shall not exceed three-tenths of one percent of the selling price in  
15 the case of a sales tax, or value of the article used, in the case of  
16 a use tax.

17 (2) The tax authorized in this section is in addition to any other  
18 taxes authorized by law and shall be collected from those persons who  
19 are taxable by the state under chapters 82.08 and 82.12 RCW upon the  
20 occurrence of any taxable event within the county.

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

24 (4) One-third of all money received under this section shall be  
25 used solely for criminal justice purposes. For the purposes of this  
26 subsection, "criminal justice purposes" means additional police  
27 protection, mitigation of congested court systems, or relief of  
28 overcrowded jails or other local correctional facilities.

29 (5) Money received under this section shall be shared between the  
30 county and the cities as follows: Sixty percent shall be retained by  
31 the county and forty percent shall be distributed on a per capita basis  
32 to cities in the county."

1        On page 3, line 6, following "used", insert ", and funds raised  
2 under the levy shall not supplant existing funds used for these  
3 purposes. Replacement of lost federal revenues shall not be deemed to  
4 constitute supplanting under this section"

5        Renumber the sections consecutively and correct any internal  
6 references accordingly.  
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**EFFECT:** Retains the non-supplant requirements currently in law for the city and county local sales tax option and levy lid lifts. Provides that replacement of lost federal revenues shall not be deemed to constitute supplanting.