
HOUSE BILL 1925

State of Washington

63rd Legislature

2013 Regular Session

By Representatives Tharinger, Fey, Fitzgibbon, Lias, Van De Wege, McCoy, Jenkins, and Pollet

Read first time 02/18/13. Referred to Committee on Local Government.

1 AN ACT Relating to allowing councilmanic approval of the public
2 safety sales and use tax; and amending RCW 82.14.450.

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

4 **Sec. 1.** RCW 82.14.450 and 2010 c 127 s 1 are each amended to read
5 as follows:

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

15 (2)(a) A city legislative authority may submit an authorizing
16 proposition to the city voters at a primary or general election and, if
17 the proposition is approved by a majority of persons voting, impose a
18 sales and use tax in accordance with the terms of this chapter. The
19 title of each ballot measure must clearly state the purposes for which

1 the proposed sales and use tax will be used. The rate of tax under
2 this subsection may not exceed one-tenth of one percent of the selling
3 price in the case of a sales tax, or value of the article used, in the
4 case of a use tax. A city may not begin imposing a tax approved by the
5 voters under this subsection prior to January 1, 2011.

6 (b) If a county adopts an ordinance or resolution to submit a
7 ballot proposition to the voters to impose the sales and use tax under
8 subsection (1) of this section prior to a city within the county
9 adopting an ordinance or resolution to submit a ballot proposition to
10 the voters to impose the tax under this subsection, the rate of tax by
11 the city under this subsection may not exceed an amount that would
12 cause the total county and city tax rate under this section to exceed
13 three-tenths of one percent. This subsection (2)(b) also applies if
14 the county and city adopt an ordinance or resolution to impose sales
15 and use taxes under this section on the same date.

16 (c) If the city adopts an ordinance or resolution to submit a
17 ballot proposition to the voters to impose the sales and use tax under
18 this subsection prior to the county in which the city is located, the
19 county must provide a credit against its tax under subsection (1) of
20 this section for the city tax under this subsection to the extent the
21 total county and city tax rate under this section would exceed three-
22 tenths of one percent.

23 (3) The tax authorized in this section is in addition to any other
24 taxes authorized by law and must be collected from those persons who
25 are taxable by the state under chapters 82.08 and 82.12 RCW upon the
26 occurrence of any taxable event within the county.

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

30 (5) One-third of all money received under this section must be used
31 solely for criminal justice purposes, fire protection purposes, or
32 both. For the purposes of this subsection, "criminal justice purposes"
33 has the same meaning as provided in RCW 82.14.340.

34 (6) Money received by a county under subsection (1) of this section
35 must be shared between the county and the cities as follows: Sixty
36 percent must be retained by the county and forty percent must be
37 distributed on a per capita basis to cities in the county.

1 (7) Tax proceeds received by a city imposing a tax under this
2 section must be shared between the county and city as follows: Fifteen
3 percent must be distributed to the county and eighty-five percent is
4 retained by the city.

5 (8) On or after the effective date of this section, the legislative
6 authority of a city or county may impose the tax authorized under this
7 section without submitting an authorizing proposition to the voters as
8 provided under subsections (1) and (2) of this section. The authority
9 under this subsection to councilmanically approve the tax authorized
10 under this section is discretionary and does not prevent the
11 legislative authority from submitting an authorizing proposition to the
12 voters as otherwise required under this section.

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