
SENATE BILL 5596

State of Washington

66th Legislature

2019 Regular Session

By Senators Holy and Billig

1 AN ACT Relating to extending the expiration date on the health
2 sciences and services authority sales and use tax authorization;
3 amending RCW 82.14.480; and providing an expiration date.

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

5 **Sec. 1.** RCW 82.14.480 and 2010 1st sp.s. c 33 s 3 are each
6 amended to read as follows:

7 (1) The legislative authority of a local jurisdiction that has
8 created a health sciences and services authority under RCW
9 35.104.030, prior to January 1, 2010, may impose a sales and use tax
10 in accordance with the terms of this chapter. The tax is in addition
11 to other taxes authorized by law and must be collected from those
12 persons who are taxable by the state under chapters 82.08 and 82.12
13 RCW upon the occurrence of any taxable event within the local
14 jurisdiction. The rate of the tax may not exceed 0.020 percent of the
15 selling price in the case of a sales tax or the value of the article
16 used in the case of a use tax.

17 (2) The tax imposed under subsection (1) of this section must be
18 deducted from the amount of tax otherwise required to be collected or
19 paid over to the department under chapter 82.08 or 82.12 RCW. The
20 department of revenue must perform the collection of the tax on
21 behalf of the authority at no cost to the authority.

1 (3) The amounts received under this section may only be used in
2 accordance with RCW 35.104.060 or to finance and retire the
3 indebtedness incurred pursuant to RCW 35.104.070, in whole or in
4 part.

5 (4) This section expires January 1, (~~2023~~) 2038.

--- **END** ---