5868 AMH ORCU RAYM 172

**SB 5868** - H AMD TO FIN COMM AMD (H-2858.1/22) **1305**

By Representative Orcutt

**NOT CONSIDERED 03/02/2022**

Beginning on page 1, line 3 of the amendment, strike all of section 1 and insert the following:

"NEW SECTION. **Sec.**  A new section is added to chapter 82.14 RCW to read as follows:

(1) In addition to the tax imposed under RCW 82.14.370, a legislative authority of a qualified rural county may impose a sales and use tax in accordance with the terms of this chapter. The tax is in addition to other taxes authorized by law and must 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. The rate under this section may not exceed 0.05 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 imposed under subsection (1) of this section must be deducted from the amount of tax otherwise required to be collected or paid over to the department under chapters 82.08 or 82.12 RCW. The department must perform the collection of such taxes on behalf of the county at no cost to the county.

(3) The proceeds collected pursuant to subsection (1) of this section may only be used to finance affordable workforce housing infrastructure or facilities.

(4) The definition in this subsection applies throughout this section.

(a) "Affordable workforce housing infrastructure or facilities" means housing infrastructure or facilities for a single person, family, or unrelated persons living together whose income is at least 60 percent and no more than 120 percent of the median income, adjusted for housing size, for the county where the housing is located."

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|  | EFFECT: (1) Removes affordable workforce housing as an authorized use of moneys collected from the rural county public facilities sales and use tax.  (2) Authorizes the legislative body of a qualified rural county to impose a local sales and use tax at a rate of up to 0.05 percent, in addition to the rural counties public facilities sales and use tax, that credited against the state sales and use tax.  (3) Requires that the proceeds collected from the tax may only be used to finance affordable workforce housing infrastructure or facilities. |

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