H-0862.1

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**HOUSE BILL 1523**

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**State of Washington 67th Legislature 2021 Regular Session**

**By** Representatives Wylie, Rude, and Slatter

AN ACT Relating to renewal of the sales and use tax for transportation benefit districts; and amending RCW 82.14.0455.

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

**Sec.**  RCW 82.14.0455 and 2010 c 105 s 3 are each amended to read as follows:

(1) Subject to the provisions in RCW 36.73.065, a transportation benefit district under chapter 36.73 RCW may fix and impose a sales and use tax in accordance with the terms of this chapter. 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 boundaries of the district. The rate of tax shall not exceed two-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. Except as provided in subsection (2) of this section, the tax may not be imposed for a period exceeding ten years((~~. This tax, if not imposed under the conditions of subsection (2) of this section, may be extended for a period not exceeding ten years~~)) unless renewed with an affirmative vote of the voters voting at ((~~the~~)) an election. Each renewal by the voters may extend the tax for an additional period not exceeding ten years.

(2) The voter-approved sales tax initially imposed under this section after July 1, 2010, may be imposed for a period exceeding ten years if the moneys received under this section are dedicated for the repayment of indebtedness incurred in accordance with the requirements of chapter 36.73 RCW.

(3) Money received from the tax imposed under this section must be spent in accordance with the requirements of chapter 36.73 RCW.

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