

CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 1155

Chapter 297, Laws of 2021

67th Legislature
2021 Regular Session

EMERGENCY COMMUNICATION SYSTEMS AND FACILITIES—LOCAL SALES AND USE
TAX—INTERLOCAL AGREEMENTS

EFFECTIVE DATE: July 25, 2021

Passed by the House April 14, 2021
Yeas 58 Nays 39

LAURIE JINKINS

**Speaker of the House of
Representatives**

Passed by the Senate April 5, 2021
Yeas 29 Nays 20

DENNY HECK

President of the Senate

Approved May 13, 2021 11:44 AM

JAY INSLEE

Governor of the State of Washington

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 1155** as passed by the House of Representatives and the Senate on the dates hereon set forth.

BERNARD DEAN

Chief Clerk

FILED

May 13, 2021

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE BILL 1155

AS AMENDED BY THE SENATE

Passed Legislature - 2021 Regular Session

State of Washington

67th Legislature

2021 Regular Session

By House Finance (originally sponsored by Representatives Riccelli, Ormsby, and Lekanoff)

READ FIRST TIME 02/22/21.

1 AN ACT Relating to sales and use tax for emergency communication
2 systems and facilities; and amending RCW 82.14.420.

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

4 **Sec. 1.** RCW 82.14.420 and 2019 c 281 s 1 are each amended to
5 read as follows:

6 (1) A county legislative authority may submit an authorizing
7 proposition to the county voters, and if the proposition is approved
8 by a majority of persons voting, fix and impose a sales and use tax
9 in accordance with the terms of this chapter for the purposes
10 designated in subsection (3) of this section.

11 (2) The tax authorized in this section is in addition to any
12 other taxes authorized by law and must be collected from those
13 persons who are taxable by the state under chapters 82.08 and 82.12
14 RCW upon the occurrence of any taxable event within the county. The
15 rate of tax may not exceed two-tenths of one percent of the selling
16 price in the case of sales tax, or value of the article used, in the
17 case of a use tax.

18 (3) Moneys received from any tax imposed under this section must
19 be used solely for the purpose of providing funds for costs
20 associated with financing, design, acquisition, construction,
21 equipping, operating, maintaining, remodeling, repairing,

1 reequipping, and improvement of emergency communication systems and
2 facilities.

3 (4) Counties are authorized to develop joint ventures to
4 collocate emergency communication systems and facilities.

5 (5) Prior to submitting the tax authorization in subsection (2)
6 of this section to the voters in a county that provides emergency
7 communication services to a governmental agency pursuant to a
8 contract, the parties to the contract must review and negotiate or
9 affirm the terms of the contract.

10 ~~(6) ((Prior to submitting the tax authorized in subsection (2) of~~
11 ~~this section to the voters, a))~~ (a) A county imposing the tax
12 authorized in subsection (2) of this section, with a population of
13 more than one million five hundred thousand, in which any city over
14 fifty thousand operates emergency communication systems and
15 facilities either independently or as a member of a regional
16 emergency communication agency must enter into an interlocal
17 agreement with the city either independently or as a member of a
18 regional emergency communications agency to determine distribution of
19 the revenue provided in this section as follows:

20 (i) Within 12 months of meeting the population thresholds in this
21 subsection (6) or within 12 months of the effective date of this
22 section, whichever is later; or

23 (ii) Prior to submitting the tax to the voters, for counties not
24 currently imposing the tax.

25 (b) City representation in the interlocal agreement process must
26 include a representative from the mayor's office and the city council
27 president. In a city that operates under a council-manager form of
28 government under chapter 35.18 or 35A.13 RCW, city representation
29 must include the city manager or the city manager's designee.

30 (c) The time frame provided in (a)(i) of this subsection may be
31 extended for an additional three months with the agreement of the
32 county and the city.

33 ~~(7) ((Prior to submitting the tax authorized in subsection (2) of~~
34 ~~this section to the voters, a))~~ (a) A county imposing the tax
35 authorized in subsection (2) of this section, with a population of
36 more than five hundred thousand but less than one million five
37 hundred thousand, in which any city over fifty thousand operates
38 emergency communication systems and facilities must enter into an
39 interlocal agreement with the city to determine distribution of the
40 revenue provided in this section as follows:

1 (i) Within 12 months of meeting the population thresholds in this
2 subsection (7) or within 12 months of the effective date of this
3 section, whichever is later; or

4 (ii) Prior to submitting the tax to the voters, for counties not
5 currently imposing the tax.

6 (b) The time frame established in (a)(i) of this subsection may
7 be extended for an additional three months with the agreement of the
8 county and the city.

9 (8) If a county and a city that are required to enter into an
10 interlocal agreement under subsection (6) or (7) of this section fail
11 to enter into an interlocal agreement within the allotted time frame
12 or the extended time frame as provided in subsection (6)(a)(i) or (c)
13 or (7)(a)(i) or (b) of this section, then the city or county may seek
14 equitable apportionment of the tax authorized under this section in
15 the county's superior court. Equitable apportionment must be provided
16 retroactively beginning from when the county and city met the
17 population thresholds under subsection (6) or (7) of this section or
18 the effective date of this section, whichever is later.

19 (9) A county imposing the tax authorized under this section on
20 July 28, 2019, must submit an authorizing proposition to the voters
21 as provided under this section to increase the rate of tax.

22 ~~((+9))~~ (10) The Washington state patrol must enter into an
23 intergovernmental agreement, with a county, city, or regional
24 communications agency that operates emergency communications systems,
25 for purposes of interoperable communications, if the following
26 conditions are met:

27 (a) The intergovernmental agreement is requested by the county,
28 city, or regional communications agency for this purpose; and

29 (b) The terms and conditions are mutually agreeable.

Passed by the House April 14, 2021.

Passed by the Senate April 5, 2021.

Approved by the Governor May 13, 2021.

Filed in Office of Secretary of State May 13, 2021.

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