**1575 AMS TORR S3255.2 - NOT FOR FLOOR USE**

**HB 1575** - S AMD **416**

By Senator Torres

**PULLED 04/11/2023**

Strike everything after the enacting clause and insert the following:

"**Sec.**  RCW 82.14.525 and 2015 3rd sp.s. c 24 s 402 are each amended to read as follows:

(1) ((~~The~~)) (a) Except as provided in subsection (2) of this section, the legislative authority of a county ((~~or a city~~)) may impose a sales and use tax of up to one-tenth 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, for the purposes authorized under chapter 36.160 RCW. The legislative authority of the county ((~~or city~~)) may impose the sales and use tax by ordinance and must condition its imposition on the specific authorization of a majority of the voters voting on a proposition submitted at a special or general election held after June 30, 2016. The ordinance and ballot proposition may provide for the tax to apply for a period of up to seven consecutive years.

(b) If a county has not imposed the sales and use tax under this subsection (1) prior to December 31, 2024, a city within that county may impose a sales and use tax of up to one-tenth 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, for the purposes authorized under chapter 36.160 RCW. The legislative authority of the city may impose the sales and use tax by ordinance and may condition its imposition on the specific authorization of a majority of the voters voting on a proposition submitted at a special or general election held after December 1, 2024. The ordinance and ballot proposition may provide for the tax to apply for a period of up to seven consecutive years.

(2)(a) The legislative authority of a county located to the west of the crest of the Cascade mountains with a population of at least 250,000 may impose a sales and use tax of up to one-tenth 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, for the purposes authorized under chapter 36.160 RCW. The legislative authority of the city may impose the sales and use tax by ordinance and may condition its imposition on the specific authorization of a majority of the voters voting on a proposition submitted at a special or general election. The ordinance may provide for the tax to apply for a period of up to seven consecutive years.

(b) If a county located to the west of the crest of the Cascade mountains with a population of at least 250,000 has not imposed the sales and use tax under this subsection (2) prior to December 31, 2024, a city within that county may impose a sales and use tax of up to one-tenth 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, for the purposes authorized under chapter 36.160 RCW. The legislative authority of the city may impose the sales and use tax by ordinance and may condition its imposition on the specific authorization of a majority of the voters voting on a proposition submitted at a special or general election. The ordinance may provide for the tax to apply for a period of up to seven consecutive years.

(3) The tax authorized in this section is in addition to any 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.

((~~(3)~~)) (4)(a) The legislative authority of a county or city may reimpose a tax imposed under this section for one or more additional periods of up to seven consecutive years.

(b) The legislative authority of the county or city imposing the tax under subsection (1) of this section may only reimpose the sales and use tax by ordinance and on the prior specific authorization of a majority of the voters voting on a proposition submitted at a special or general election.

(c) The legislative authority of the county or city imposing the tax under subsection (2) of this section may reimpose the sales and use tax by ordinance and may condition its reimposition on the specific authorization of a majority of the voters voting on a proposition submitted at a special or general election.

((~~(4)~~)) (5) A county and a city within that county may not concurrently impose the tax authorized in this section.

(6) Moneys collected under this section may only be used for the purposes set forth in RCW 36.160.110.

((~~(5)~~)) (7) The department must perform the collection of taxes under this section on behalf of a county or city at no cost to the county or city, and the state treasurer must distribute those taxes as available on a monthly basis to the county or city or, upon the direction of the county or city, to its treasurer or a fiscal agent, paying agent, or trustee for obligations issued or incurred by the program.

((~~(6)~~)) (8) The definitions in RCW 36.160.020 apply to this section.

NEW SECTION. **Sec.**  This act applies prospectively only and not retroactively. It applies only to taxes imposed under RCW 82.14.525 that are imposed on or after the effective date of this section."

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**PULLED 04/11/2023**

On page 1, line 4 of the title, after "action;" strike the remainder of the title and insert "amending RCW 82.14.525; and creating a new section."

EFFECT: Provides that counties with a population greater than 250,000 and located west of the crest of the Cascade mountains and cities within those counties may impose a 0.1 percent cultural access program sales and use tax without voter approval.