

1 for the county tax and in the corporate limits of the city for the
2 city tax at a rate not exceeding 0.25 percent of the selling price.
3 Any county choosing to plan under RCW 36.70A.040(2) and any city
4 within such a county may only adopt an ordinance imposing the excise
5 tax authorized by this section if the ordinance is first authorized
6 by a proposition approved by a majority of the voters of the taxing
7 district voting on the proposition at a general election held within
8 the district or at a special election within the taxing district
9 called by the district for the purpose of submitting such proposition
10 to the voters.

11 (3) Except as provided in subsection (5) of this section,
12 revenues generated from the tax imposed under subsection (2) of this
13 section must be used by such counties and cities solely for capital
14 projects specified in a capital facilities plan element of a
15 comprehensive plan. However, revenues (a) pledged by such counties
16 and cities to debt retirement prior to March 1, 1992, may continue to
17 be used for that purpose until the original debt for which the
18 revenues were pledged is retired, or (b) committed prior to March 1,
19 1992, by such counties or cities to a project may continue to be used
20 for that purpose until the project is completed.

21 (4) As used in this section, "city" means any city or town and
22 "capital project" means those public works projects or public
23 investments of a local government for:

24 (a) Planning, acquisition, construction, reconstruction, repair,
25 replacement, rehabilitation, or improvement of streets, roads,
26 highways, sidewalks, street and road lighting systems, traffic
27 signals, bridges, domestic water systems, storm and sanitary sewer
28 systems;

29 (b) Planning, construction, reconstruction, repair,
30 rehabilitation, or improvement of parks;

31 (c) (i) Planning, construction, reconstruction, repair,
32 rehabilitation, or improvement of either of the following categories
33 of airports:

34 (A) Airports included in the most recent Washington aviation
35 system plan published by the Washington department of transportation
36 aviation division; and

37 (B) Airports included in the national plan of integrated airport
38 systems with less than 10,000 annual enplanements as determined by
39 the most recent enplanement data published by the federal aviation
40 administration.

1 (ii) "Capital project" does not include the installation or
2 improvement of fuel systems for the distribution of leaded fuel at an
3 airport as described in this subsection (5)(c); (~~and~~)

4 (d) Planning, acquisition, construction, reconstruction, repair,
5 replacement, rehabilitation, or improvement of facilities for those
6 experiencing homelessness and affordable housing projects; (~~and~~

7 ~~(d)~~) (e) Any use allowed under RCW 82.46.010; and

8 (f) Abatement of nuisance properties.

9 (5) Revenues generated by the tax imposed under subsection (2) of
10 this section may be used towards planning, acquisition, construction,
11 reconstruction, repair, replacement, rehabilitation, or improvement
12 of facilities for those experiencing homelessness and affordable
13 housing projects that are supported through an interlocal housing
14 collaboration as established under chapter 39.34 RCW.

15 (6) A county or city may use the greater of \$100,000 or 25
16 percent of available funds for capital projects as defined in
17 subsection (4)(d) of this section. The limits in this subsection do
18 not apply to any county or city that used revenue under this section
19 for the acquisition, construction, improvement, or rehabilitation of
20 facilities to provide housing for the homeless prior to June 30,
21 2019.

22 (7) A county or city using funds for uses in subsection (4)(d) of
23 this section must document in its plan under RCW 36.70A.070(3) that
24 it has funds during the next two years for capital projects in
25 subsection (4)(a) and (b) of this section.

26 (8) When the governor files a notice of noncompliance under RCW
27 36.70A.340 with the secretary of state and the appropriate county or
28 city, the county or city's authority to impose the additional excise
29 tax under this section is temporarily rescinded until the governor
30 files a subsequent notice rescinding the notice of noncompliance.

31 Part II

32 Local Sales and Use Tax to Fund Services for Children and Families

33 NEW SECTION. **Sec. 201.** The legislature finds that providing
34 additional services at the local level to get ahead of challenges
35 that many individuals face, particularly children, in order to thrive
36 is important for the success of the citizens of Washington.

37 The legislature further finds that there are many services that
38 are not addressed through current funding options, including medicaid

1 and county behavioral health programs. Existing service gaps include
2 crisis stabilization, children mental health therapies, prevention
3 and early interventions, behavioral health modalities, and culturally
4 appropriate models for smaller community-based organizations.
5 Reaching children and their families early is one of the best ways to
6 reduce long-term needs and make a difference in overall mental health
7 status as well as reducing youth violence, drug use, and suicides.

8 NEW SECTION. **Sec. 202.** A new section is added to chapter 82.14
9 RCW to read as follows:

10 (1) The legislative authority of a city or county may by
11 resolution or ordinance impose a sales and use tax in accordance with
12 the terms of this chapter. The rate of the tax imposed by the city or
13 county may not exceed 0.01 percent of the selling price, in the case
14 of the sales tax, or the value of the article used, in the case of
15 the use tax. This tax is in addition to other taxes authorized by law
16 and must be collected from those persons who are taxable by the state
17 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable
18 event within the city or county.

19 (2) Moneys collected under this section must be used solely for
20 the purpose of providing additional services that assist children and
21 their families, including: Child care; perinatal support services;
22 before-school and after-school based youth services that address
23 mental, social, behavioral, and physical health; workforce capacity
24 building; shelter and rental assistance; and client transportation.

25 (3) If the city adopts an ordinance or resolution to impose the
26 sales and use tax under this subsection, the county in which the city
27 is located must provide a credit against its tax under subsection (1)
28 of this section for the city tax to the extent the total county and
29 city tax rate under this section would exceed 0.01 percent.

30 **Part III**

31 **Local Sales and Use Tax for Housing and Related Services**

32 **Sec. 301.** RCW 82.14.530 and 2021 c 27 s 1 are each amended to
33 read as follows:

34 (1)(a)(i) A county legislative authority may submit an
35 authorizing proposition to the county voters at a special or general
36 election and, if the proposition is approved by a majority of persons
37 voting, impose a sales and use tax in accordance with the terms of

1 this chapter. The title of each ballot measure must clearly state the
2 purposes for which the proposed sales and use tax will be used. The
3 rate of tax under this section may not exceed (~~one-tenth of one~~)
4 0.1 percent of the selling price in the case of a sales tax, or value
5 of the article used, in the case of a use tax.

6 (ii) As an alternative to the authority provided in (a)(i) of
7 this subsection, a county legislative authority may impose, without a
8 proposition approved by a majority of persons voting, a sales and use
9 tax in accordance with the terms of this chapter. The rate of tax
10 under this section may not exceed (~~one-tenth of one~~) 0.1 percent of
11 the selling price in the case of a sales tax, or value of the article
12 used, in the case of a use tax.

13 (b)(i) If a county does not impose the full tax rate authorized
14 under (a) of this subsection by September 30, 2020, any city
15 legislative authority located in that county may:

16 (A) Submit an authorizing proposition to the city voters at a
17 special or general election and, if the proposition is approved by a
18 majority of persons voting, impose the whole or remainder of the
19 sales and use tax rate in accordance with the terms of this chapter.
20 The title of each ballot measure must clearly state the purposes for
21 which the proposed sales and use tax will be used; or

22 (B) Impose, without a proposition approved by a majority of
23 persons voting, the whole or remainder of the sales and use tax rate
24 in accordance with the terms of this chapter.

25 (ii) The rate of tax under this section may not exceed (~~one-~~
26 ~~tenth of one~~) 0.1 percent of the selling price in the case of a
27 sales tax, or value of the article used, in the case of a use tax.

28 (iii) A county with a population of greater than (~~one million~~
29 ~~five hundred thousand~~) 1,500,000 may impose the tax authorized under
30 (a)(ii) of this subsection only if the county plans to spend at least
31 (~~thirty~~) 30 percent of the moneys collected under this section that
32 are attributable to taxable activities or events within any city with
33 a population greater than (~~sixty thousand~~) 60,000 located in that
34 county within that city's boundaries.

35 (c) If a county imposes a tax authorized under (a) of this
36 subsection after a city located in that county has imposed the tax
37 authorized under (b) of this subsection, the county must provide a
38 credit against its tax for the full amount of tax imposed by a city.

39 (d) The taxes authorized in this subsection are in addition to
40 any other taxes authorized by law and must be collected from persons

1 who are taxable by the state under chapters 82.08 and 82.12 RCW upon
2 the occurrence of any taxable event within the county for a county's
3 tax and within a city for a city's tax.

4 (2) (a) Notwithstanding subsection (4) of this section, a minimum
5 of (~~sixty~~) 60 percent of the moneys collected under this section
6 must be used for the following purposes:

7 (i) Constructing or acquiring affordable housing, which may
8 include emergency, transitional, and supportive housing and new units
9 of affordable housing within an existing structure, and facilities
10 providing housing-related services, or acquiring land for these
11 purposes; or

12 (ii) Constructing or acquiring behavioral health-related
13 facilities, or acquiring land for these purposes; or

14 (iii) Funding the rehabilitation, operations, and maintenance
15 costs of new and existing units of affordable housing and facilities
16 where housing-related programs are provided, or newly constructed
17 evaluation and treatment centers.

18 (b) The affordable housing and facilities providing housing-
19 related programs in (a) (i) of this subsection may only be provided to
20 persons within any of the following population groups whose income is
21 at or below (~~sixty~~) 60 percent of the median income of the county
22 imposing the tax:

23 (i) Persons with behavioral health disabilities;

24 (ii) Veterans;

25 (iii) Senior citizens;

26 (iv) Persons who are homeless or at-risk of being homeless,
27 including families with children;

28 (v) Unaccompanied homeless youth or young adults;

29 (vi) Persons with disabilities; or

30 (vii) Domestic violence survivors.

31 (c) The remainder of the moneys collected under this section must
32 be used for rental assistance, the operation, delivery, or evaluation
33 of behavioral health treatment programs and services, or housing-
34 related services.

35 (3) (a) A county that imposes the tax under this section must
36 consult with a city before the county may construct or acquire any of
37 the facilities authorized under subsection (2) (a) of this section
38 within the city limits.

39 (b) Among other priorities, a county that acquires a facility
40 under subsection (2) (a) of this section must provide an opportunity

1 for 15 percent of the units provided at that facility to be provided
2 to individuals who are living in or near the city in which the
3 facility is located, or have ties to that community. The provisions
4 of this subsection (3)(b) do not apply if the county is unable to
5 identify sufficient individuals within the city in need of services
6 that meet the criteria provided in subsection (2)(b) of this section.
7 This prioritization must not jeopardize United States department of
8 housing and urban development funding for the continuum of care
9 program.

10 (4) A county that has not imposed the tax authorized under RCW
11 82.14.460 prior to October 9, 2015, but imposes the tax authorized
12 under this section after a city in that county has imposed the tax
13 authorized under RCW 82.14.460 prior to October 9, 2015, must enter
14 into an interlocal agreement with that city to determine how the
15 services and provisions described in subsection (2) of this section
16 will be allocated and funded in the city.

17 (5) To carry out the purposes of subsection (2)(a) and (b) of
18 this section, the legislative authority of the county or city
19 imposing the tax has the authority to issue general obligation or
20 revenue bonds within the limitations now or hereafter prescribed by
21 the laws of this state, and may use, and is authorized to pledge, up
22 to (~~fifty~~) 50 percent of the moneys collected under this section
23 for repayment of such bonds, in order to finance the provision or
24 construction of affordable housing, facilities where housing-related
25 programs are provided, or evaluation and treatment centers described
26 in subsection (2)(a)(iii) of this section.

27 (6)(a) Moneys collected under this section may be used to offset
28 reductions in state or federal funds for the purposes described in
29 subsection (2) of this section.

30 (b) No more than (~~ten~~) 10 percent of the moneys collected under
31 this section may be used to supplant existing local funds.

32 **Sec. 302.** RCW 82.14.540 and 2024 c 136 s 1 are each amended to
33 read as follows:

34 (1) The definitions in this subsection apply throughout this
35 section unless the context clearly requires otherwise.

36 (a) "Nonparticipating city" is a city that does not impose a
37 sales and use tax in accordance with the terms of this section.

38 (b) "Nonparticipating county" is a county that does not impose a
39 sales and use tax in accordance with the terms of this section.

1 (c) "Participating city" is a city that imposes a sales and use
2 tax in accordance with the terms of this section.

3 (d) "Participating county" is a county that imposes a sales and
4 use tax in accordance with the terms of this section.

5 (e) "Qualifying local tax" means the following tax sources, if
6 the tax source is instated no later than (~~twelve~~) 12 months after
7 July 28, 2019:

8 (i) The affordable housing levy authorized under RCW 84.52.105;

9 (ii) The sales and use tax for housing and related services
10 authorized under RCW 82.14.530, provided the city has imposed the tax
11 at a minimum or of at least half of the authorized rate;

12 (iii) The sales tax for chemical dependency and mental health
13 treatment services or therapeutic courts authorized under RCW
14 82.14.460 imposed by a city; and

15 (iv) The levy authorized under RCW 84.55.050, if used solely for
16 affordable housing.

17 (2) (a) A county or city legislative authority may authorize, fix,
18 and impose a sales and use tax in accordance with the terms of this
19 section.

20 (b) The tax under this section is assessed on the selling price
21 in the case of a sales tax, or value of the article used, in the case
22 of a use tax.

23 (c) The rate of the tax under this section for an individual
24 participating city and an individual participating county may not
25 exceed:

26 (i) Beginning on July 28, 2019, until (~~twelve~~) 12 months after
27 July 28, 2019:

28 (A) 0.0073 percent for a:

29 (I) Participating city, unless the participating city levies a
30 qualifying local tax; and

31 (II) Participating county, within the limits of nonparticipating
32 cities within the county and within participating cities that do not
33 currently levy a qualifying tax;

34 (B) 0.0146 percent for a:

35 (I) Participating city that currently levies a qualifying local
36 tax;

37 (II) Participating city if the county in which it is located
38 declares they will not levy the sales and use tax authorized under
39 this section or does not adopt a resolution in accordance with this
40 section; and

1 (III) Participating county within the unincorporated areas of the
2 county and any city that declares they will not levy the sales and
3 use tax authorized under this section or does not adopt a resolution
4 in accordance with this section;

5 (ii) Beginning (~~twelve~~) 12 months after July 28, 2019:

6 (A) 0.0073 percent for a:

7 (I) Participating city that is located within a participating
8 county if the participating city is not levying a qualifying local
9 tax; and

10 (II) Participating county, within the limits of a participating
11 city if the participating city is not levying a qualifying local tax;

12 (B) 0.0146 percent within the limits of a:

13 (I) Participating city that is levying a qualifying local tax;
14 and

15 (II) Participating county within the unincorporated area of the
16 county and within the limits of any nonparticipating city that is
17 located within the county.

18 (d) A county may not levy the tax authorized under this section
19 within the limits of a participating city that levies a qualifying
20 local tax.

21 (e)(i) In order for a county or city legislative authority to
22 impose the tax under this section, the authority must adopt:

23 (A) A resolution of intent to adopt legislation to authorize the
24 maximum capacity of the tax in this section within six months of July
25 28, 2019; and

26 (B) Legislation to authorize the maximum capacity of the tax in
27 this section within one year of July 28, 2019.

28 (ii) Adoption of the resolution of intent and legislation
29 requires simple majority approval of the enacting legislative
30 authority.

31 (iii) If a county or city has not adopted a resolution of intent
32 in accordance with the terms of this section, the county or city may
33 not authorize, fix, and impose the tax.

34 (3) The tax imposed under this section must be deducted from the
35 amount of tax otherwise required to be collected or paid to the
36 department of revenue under chapter 82.08 or 82.12 RCW. The
37 department must perform the collection of such taxes on behalf of the
38 county or city at no cost to the county or city.

39 (4) By December 31, 2019, or within thirty days of a county or
40 city authorizing the tax under this section, whichever is later, the

1 department must calculate the maximum amount of tax distributions for
2 each county and city authorizing the tax under this section as
3 follows:

4 (a) The maximum amount for a participating county equals the
5 taxable retail sales within the county in state fiscal year 2019
6 multiplied by the tax rate imposed under this section. If a county
7 imposes a tax authorized under this section after a city located in
8 that county has imposed the tax, the taxable retail sales within the
9 city in state fiscal year 2019 must be subtracted from the taxable
10 retail sales within the county for the calculation of the maximum
11 amount; and

12 (b) The maximum amount for a city equals the taxable retail sales
13 within the city in state fiscal year 2019 multiplied by the tax rate
14 imposed under subsection (1) of this section.

15 (5) The tax must cease to be distributed to a county or city for
16 the remainder of any fiscal year in which the amount of tax exceeds
17 the maximum amount in subsection (4) of this section. The department
18 must remit any annual tax revenues above the maximum to the state
19 treasurer for deposit in the general fund. Distributions to a county
20 or city meeting the maximum amount must resume at the beginning of
21 the next fiscal year.

22 (6)(a) The moneys collected or bonds issued under this section
23 may only be used for the following purposes:

24 (i) Acquiring, rehabilitating, or constructing affordable
25 housing, which may include new units of affordable housing within an
26 existing structure or facilities providing supportive housing
27 services under RCW 71.24.385;

28 (ii) Funding the operations and maintenance costs of new and
29 existing units of affordable or supportive housing; or

30 (iii) For providing rental assistance to tenants.

31 (b) Administrative costs of the county or city associated with
32 administering this section may not exceed 10 percent of the annual
33 tax distributed to the jurisdiction under this section.

34 (7) The housing and services provided pursuant to subsection (6)
35 of this section may only be provided to persons whose income is at or
36 below 60 percent of the median income of the county or city imposing
37 the tax, or at or below 80 percent of the median income of the county
38 or city imposing the tax if it is supporting the development of
39 affordable housing intended for owner occupancy, as defined in RCW
40 84.14.010.

1 (8) In determining the use of funds under subsection (6) of this
2 section, a county or city must consider the income of the individuals
3 and families to be served, the leveraging of the resources made
4 available under this section, and the housing needs within the
5 jurisdiction of the taxing authority.

6 (9) To carry out the purposes of this section including, but not
7 limited to, financing loans or grants to nonprofit organizations or
8 public housing authorities, the legislative authority of the county
9 or city imposing the tax has the authority to issue general
10 obligation or revenue bonds within the limitations now or hereafter
11 prescribed by the laws of this state, and may use, and is authorized
12 to pledge, the moneys collected under this section for repayment of
13 such bonds.

14 (10) A county or city may enter into an interlocal agreement with
15 one or more counties, cities, or public housing authorities in
16 accordance with chapter 39.34 RCW. The agreement may include, but is
17 not limited to, pooling the tax receipts received under this section,
18 pledging those taxes to bonds issued by one or more parties to the
19 agreement, and allocating the proceeds of the taxes levied or the
20 bonds issued in accordance with such interlocal agreement and this
21 section.

22 (11) Counties and cities imposing the tax under this section must
23 report annually to the department of commerce on the collection and
24 use of the revenue. The department of commerce must adopt rules
25 prescribing content of such reports. By December 1, 2019, and
26 annually thereafter, and in compliance with RCW 43.01.036, the
27 department of commerce must submit a report annually to the
28 appropriate legislative committees with regard to such uses.

29 (12) The tax imposed by a county or city under this section
30 expires (~~(twenty)~~) 20 years after the date on which the tax is first
31 imposed.

32 **Part IV**

33 **Property Tax Prorationing**

34 **Sec. 401.** RCW 84.52.043 and 2024 c 361 s 3 are each amended to
35 read as follows:

36 Within and subject to the limitations imposed by RCW 84.52.050 as
37 amended, the regular ad valorem tax levies upon real and personal
38 property by the taxing districts hereafter named are as follows:

1 (1) Levies of the senior taxing districts are as follows: (a) The
2 levies by the state may not exceed the applicable aggregate rate
3 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state
4 equalized value in accordance with the indicated ratio fixed by the
5 state department of revenue to be used exclusively for the support of
6 the common schools; (b) the levy by any county may not exceed \$1.80
7 per \$1,000 of assessed value; (c) the levy by any road district may
8 not exceed \$2.25 per \$1,000 of assessed value; and (d) the levy by
9 any city or town may not exceed \$3.375 per \$1,000 of assessed value.
10 However, any county is hereby authorized to increase its levy from
11 \$1.80 to a rate not to exceed \$2.475 per \$1,000 of assessed value for
12 general county purposes if the total levies for both the county and
13 any road district within the county do not exceed \$4.05 per \$1,000 of
14 assessed value, and no other taxing district has its levy reduced as
15 a result of the increased county levy.

16 (2) The aggregate levies of junior taxing districts and senior
17 taxing districts, other than the state, may not exceed \$5.90 per
18 \$1,000 of assessed valuation. The term "junior taxing districts"
19 includes all taxing districts other than the state, counties, road
20 districts, cities, towns, port districts, and public utility
21 districts. The limitations provided in this subsection do not apply
22 to: (a) Levies at the rates provided by existing law by or for any
23 port or public utility district; (b) excess property tax levies
24 authorized in Article VII, section 2 of the state Constitution; (c)
25 levies for acquiring conservation futures as authorized under RCW
26 84.34.230; (d) levies for emergency medical care or emergency medical
27 services imposed under RCW 84.52.069; (e) levies to finance
28 affordable housing imposed under RCW 84.52.105; (f) the portions of
29 levies by metropolitan park districts that are protected under RCW
30 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;
31 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the
32 portions of levies by fire protection districts and regional fire
33 protection service authorities that are protected under RCW
34 84.52.125; (j) levies by counties for transit-related purposes under
35 RCW 84.52.140; (k) the portion of the levy by flood control zone
36 districts that are protected under RCW 84.52.816; (l) levies imposed
37 by a regional transit authority under RCW 81.104.175; (m) levies
38 imposed by any park and recreation district described under RCW
39 84.52.010(3)(a)(viii); (n) levies for county public health clinic
40 operations, maintenance, and capital expenses under section 801 of

1 this act; (o) the portion of any levy resulting from the correction
2 of a levy error under RCW 84.52.085(3); and ~~((+))~~ (p) levies for
3 county hospital purposes under RCW 36.62.090.

4 **Sec. 402.** RCW 84.52.043 and 2024 c 361 s 4 are each amended to
5 read as follows:

6 Within and subject to the limitations imposed by RCW 84.52.050 as
7 amended, the regular ad valorem tax levies upon real and personal
8 property by the taxing districts hereafter named are as follows:

9 (1) Levies of the senior taxing districts are as follows: (a) The
10 levies by the state may not exceed the applicable aggregate rate
11 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state
12 equalized value in accordance with the indicated ratio fixed by the
13 state department of revenue to be used exclusively for the support of
14 the common schools; (b) the levy by any county may not exceed \$1.80
15 per \$1,000 of assessed value; (c) the levy by any road district may
16 not exceed \$2.25 per \$1,000 of assessed value; and (d) the levy by
17 any city or town may not exceed \$3.375 per \$1,000 of assessed value.
18 However any county is hereby authorized to increase its levy from
19 \$1.80 to a rate not to exceed \$2.475 per \$1,000 of assessed value for
20 general county purposes if the total levies for both the county and
21 any road district within the county do not exceed \$4.05 per \$1,000 of
22 assessed value, and no other taxing district has its levy reduced as
23 a result of the increased county levy.

24 (2) The aggregate levies of junior taxing districts and senior
25 taxing districts, other than the state, may not exceed \$5.90 per
26 \$1,000 of assessed valuation. The term "junior taxing districts"
27 includes all taxing districts other than the state, counties, road
28 districts, cities, towns, port districts, and public utility
29 districts. The limitations provided in this subsection do not apply
30 to: (a) Levies at the rates provided by existing law by or for any
31 port or public utility district; (b) excess property tax levies
32 authorized in Article VII, section 2 of the state Constitution; (c)
33 levies for acquiring conservation futures as authorized under RCW
34 84.34.230; (d) levies for emergency medical care or emergency medical
35 services imposed under RCW 84.52.069; (e) levies to finance
36 affordable housing imposed under RCW 84.52.105; (f) the portions of
37 levies by metropolitan park districts that are protected under RCW
38 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;
39 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the

1 portions of levies by fire protection districts and regional fire
2 protection service authorities that are protected under RCW
3 84.52.125; (j) levies by counties for transit-related purposes under
4 RCW 84.52.140; (k) the portion of the levy by flood control zone
5 districts that are protected under RCW 84.52.816; (l) levies imposed
6 by a regional transit authority under RCW 81.104.175; (m) the portion
7 of any levy resulting from the correction of a levy error under RCW
8 84.52.085(3); ~~((and))~~ (n) levies for county public health clinic
9 operations, maintenance, and capital expenses under section 801 of
10 this act; and (o) levies for county hospital purposes under RCW
11 36.62.090.

12 **Sec. 403.** RCW 84.52.010 and 2024 c 361 s 5 are each amended to
13 read as follows:

14 (1) Except as is permitted under RCW 84.55.050, all taxes must be
15 levied or voted in specific amounts.

16 (2) The rate percent of all taxes for state and county purposes,
17 and purposes of taxing districts coextensive with the county, must be
18 determined, calculated and fixed by the county assessors of the
19 respective counties, within the limitations provided by law, upon the
20 assessed valuation of the property of the county, as shown by the
21 completed tax rolls of the county, and the rate percent of all taxes
22 levied for purposes of taxing districts within any county must be
23 determined, calculated, and fixed by the county assessors of the
24 respective counties, within the limitations provided by law, upon the
25 assessed valuation of the property of the taxing districts
26 respectively.

27 (3) When a county assessor finds that the aggregate rate of tax
28 levy on any property, that is subject to the limitations set forth in
29 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in
30 either of these sections, the assessor must recompute and establish a
31 consolidated levy in the following manner:

32 (a) The full certified rates of tax levy for state, county,
33 county road district, regional transit authority, and city or town
34 purposes must be extended on the tax rolls in amounts not exceeding
35 the limitations established by law; however, any state levy takes
36 precedence over all other levies and may not be reduced for any
37 purpose other than that required by RCW 84.55.010. If, as a result of
38 the levies imposed under RCW 36.54.130, 36.69.145 by a park and
39 recreation district described under (a)(viii) of this subsection (3),

1 84.34.230, 84.52.069, 84.52.105, 36.62.090, section 801 of this act,
2 the portion of the levy by a metropolitan park district that was
3 protected under RCW 84.52.120, 84.52.125, 84.52.135, and 84.52.140,
4 the portion of the levy by a flood control zone district that was
5 protected under RCW 84.52.816, and any portion of a levy resulting
6 from the correction of a levy error under RCW 84.52.085(3), the
7 combined rate of regular property tax levies that are subject to the
8 one percent limitation exceeds one percent of the true and fair value
9 of any property, then these levies must be reduced as follows:

10 (i) The portion of any levy resulting from the correction of a
11 levy error under RCW 84.52.085(3) must be reduced until the combined
12 rate no longer exceeds one percent of the true and fair value of any
13 property or must be eliminated;

14 (ii) If the combined rate of regular property tax levies that are
15 subject to the one percent limitation still exceeds one percent of
16 the true and fair value of any property, the portion of the levy by a
17 flood control zone district that was protected under RCW 84.52.816
18 must be reduced until the combined rate no longer exceeds one percent
19 of the true and fair value of any property or must be eliminated;

20 (iii) If the combined rate of regular property tax levies that
21 are subject to the one percent limitation still exceeds one percent
22 of the true and fair value of any property, the levy imposed by a
23 county under RCW 84.52.140 must be reduced until the combined rate no
24 longer exceeds one percent of the true and fair value of any property
25 or must be eliminated;

26 (iv) If the combined rate of regular property tax levies that are
27 subject to the one percent limitation still exceeds one percent of
28 the true and fair value of any property, the portion of the levy by a
29 fire protection district or regional fire protection service
30 authority that is protected under RCW 84.52.125 must be reduced until
31 the combined rate no longer exceeds one percent of the true and fair
32 value of any property or must be eliminated;

33 (v) If the combined rate of regular property tax levies that are
34 subject to the one percent limitation still exceeds one percent of
35 the true and fair value of any property, the levy imposed by a county
36 under RCW 84.52.135 must be reduced until the combined rate no longer
37 exceeds one percent of the true and fair value of any property or
38 must be eliminated;

39 (vi) If the combined rate of regular property tax levies that are
40 subject to the one percent limitation still exceeds one percent of

1 the true and fair value of any property, the levy imposed by a ferry
2 district under RCW 36.54.130 must be reduced until the combined rate
3 no longer exceeds one percent of the true and fair value of any
4 property or must be eliminated;

5 (vii) If the combined rate of regular property tax levies that
6 are subject to the one percent limitation still exceeds one percent
7 of the true and fair value of any property, the portion of the levy
8 by a metropolitan park district that is protected under RCW 84.52.120
9 must be reduced until the combined rate no longer exceeds one percent
10 of the true and fair value of any property or must be eliminated;

11 (viii) If the combined rate of regular property tax levies that
12 are subject to the one percent limitation still exceeds one percent
13 of the true and fair value of any property, then the levies imposed
14 under RCW 36.69.145 must be reduced until the combined rate no longer
15 exceeds one percent of the true and fair value of any property or
16 must be eliminated. This subsection (3)(a)(viii) only applies to a
17 park and recreation district located on an island and within a county
18 with a population exceeding 2,000,000;

19 (ix) If the combined rate of regular property tax levies that are
20 subject to the one percent limitation still exceeds one percent of
21 the true and fair value of any property, then the levies imposed
22 under RCW 84.34.230, 84.52.105, 36.62.090, section 801 of this act,
23 and any portion of the levy imposed under RCW 84.52.069 that is in
24 excess of 30 cents per \$1,000 of assessed value, must be reduced on a
25 pro rata basis until the combined rate no longer exceeds one percent
26 of the true and fair value of any property or must be eliminated; and

27 (x) If the combined rate of regular property tax levies that are
28 subject to the one percent limitation still exceeds one percent of
29 the true and fair value of any property, then the 30 cents per \$1,000
30 of assessed value of tax levy imposed under RCW 84.52.069 must be
31 reduced until the combined rate no longer exceeds one percent of the
32 true and fair value of any property or eliminated.

33 (b) The certified rates of tax levy subject to these limitations
34 by all junior taxing districts imposing taxes on such property must
35 be reduced or eliminated as follows to bring the consolidated levy of
36 taxes on such property within the provisions of these limitations:

37 (i) First, the certified property tax levy authorized under RCW
38 84.52.821 must be reduced on a pro rata basis or eliminated;

39 (ii) Second, if the consolidated tax levy rate still exceeds
40 these limitations, the certified property tax levy rates of those

1 junior taxing districts authorized under RCW 36.68.525, 36.69.145
2 except a park and recreation district described under (a)(viii) of
3 this subsection, 35.95A.100, and 67.38.130 must be reduced on a pro
4 rata basis or eliminated;

5 (iii) Third, if the consolidated tax levy rate still exceeds
6 these limitations, the certified property tax levy rates of flood
7 control zone districts other than the portion of a levy protected
8 under RCW 84.52.816 must be reduced on a pro rata basis or
9 eliminated;

10 (iv) Fourth, if the consolidated tax levy rate still exceeds
11 these limitations, the certified property tax levy rates of all other
12 junior taxing districts, other than fire protection districts,
13 regional fire protection service authorities, library districts, the
14 first 50 cents per \$1,000 of assessed valuation levies for
15 metropolitan park districts, and the first 50 cents per \$1,000 of
16 assessed valuation levies for public hospital districts, must be
17 reduced on a pro rata basis or eliminated;

18 (v) Fifth, if the consolidated tax levy rate still exceeds these
19 limitations, the first 50 cents per \$1,000 of assessed valuation
20 levies for metropolitan park districts created on or after January 1,
21 2002, must be reduced on a pro rata basis or eliminated;

22 (vi) Sixth, if the consolidated tax levy rate still exceeds these
23 limitations, the certified property tax levy rates authorized to fire
24 protection districts under RCW 52.16.140 and 52.16.160 and regional
25 fire protection service authorities under RCW 52.26.140(1) (b) and
26 (c) must be reduced on a pro rata basis or eliminated; and

27 (vii) Seventh, if the consolidated tax levy rate still exceeds
28 these limitations, the certified property tax levy rates authorized
29 for fire protection districts under RCW 52.16.130, regional fire
30 protection service authorities under RCW 52.26.140(1)(a), library
31 districts, metropolitan park districts created before January 1,
32 2002, under their first 50 cents per \$1,000 of assessed valuation
33 levy, and public hospital districts under their first 50 cents per
34 \$1,000 of assessed valuation levy, must be reduced on a pro rata
35 basis or eliminated.

36 **Sec. 404.** RCW 84.52.010 and 2024 c 361 s 6 are each amended to
37 read as follows:

38 (1) Except as is permitted under RCW 84.55.050, all taxes must be
39 levied or voted in specific amounts.

1 (2) The rate percent of all taxes for state and county purposes,
2 and purposes of taxing districts coextensive with the county, must be
3 determined, calculated and fixed by the county assessors of the
4 respective counties, within the limitations provided by law, upon the
5 assessed valuation of the property of the county, as shown by the
6 completed tax rolls of the county, and the rate percent of all taxes
7 levied for purposes of taxing districts within any county must be
8 determined, calculated and fixed by the county assessors of the
9 respective counties, within the limitations provided by law, upon the
10 assessed valuation of the property of the taxing districts
11 respectively.

12 (3) When a county assessor finds that the aggregate rate of tax
13 levy on any property, that is subject to the limitations set forth in
14 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in
15 either of these sections, the assessor must recompute and establish a
16 consolidated levy in the following manner:

17 (a) The full certified rates of tax levy for state, county,
18 county road district, regional transit authority, and city or town
19 purposes must be extended on the tax rolls in amounts not exceeding
20 the limitations established by law; however any state levy takes
21 precedence over all other levies and may not be reduced for any
22 purpose other than that required by RCW 84.55.010. If, as a result of
23 the levies imposed under RCW 36.54.130, 84.34.230, 84.52.069,
24 84.52.105, 36.62.090, section 801 of this act, the portion of the
25 levy by a metropolitan park district that was protected under RCW
26 84.52.120, 84.52.125, 84.52.135, and 84.52.140, the portion of the
27 levy by a flood control zone district that was protected under RCW
28 84.52.816, and the portion of any levy resulting from the correction
29 of a levy error under RCW 84.52.085(3), the combined rate of regular
30 property tax levies that are subject to the one percent limitation
31 exceeds one percent of the true and fair value of any property, then
32 these levies must be reduced as follows:

33 (i) The portion of any levy resulting from the correction of a
34 levy error under RCW 84.52.085(3) must be reduced until the combined
35 rate no longer exceeds one percent of the true and fair value of any
36 property or must be eliminated;

37 (ii) If the combined rate of regular property tax levies that are
38 subject to the one percent limitation still exceeds one percent of
39 the true and fair value of any property, the portion of the levy by a
40 flood control zone district that was protected under RCW 84.52.816

1 must be reduced until the combined rate no longer exceeds one percent
2 of the true and fair value of any property or must be eliminated;

3 (iii) If the combined rate of regular property tax levies that
4 are subject to the one percent limitation still exceeds one percent
5 of the true and fair value of any property, the levy imposed by a
6 county under RCW 84.52.140 must be reduced until the combined rate no
7 longer exceeds one percent of the true and fair value of any property
8 or must be eliminated;

9 (iv) If the combined rate of regular property tax levies that are
10 subject to the one percent limitation still exceeds one percent of
11 the true and fair value of any property, the portion of the levy by a
12 fire protection district or regional fire protection service
13 authority that is protected under RCW 84.52.125 must be reduced until
14 the combined rate no longer exceeds one percent of the true and fair
15 value of any property or must be eliminated;

16 (v) If the combined rate of regular property tax levies that are
17 subject to the one percent limitation still exceeds one percent of
18 the true and fair value of any property, the levy imposed by a county
19 under RCW 84.52.135 must be reduced until the combined rate no longer
20 exceeds one percent of the true and fair value of any property or
21 must be eliminated;

22 (vi) If the combined rate of regular property tax levies that are
23 subject to the one percent limitation still exceeds one percent of
24 the true and fair value of any property, the levy imposed by a ferry
25 district under RCW 36.54.130 must be reduced until the combined rate
26 no longer exceeds one percent of the true and fair value of any
27 property or must be eliminated;

28 (vii) If the combined rate of regular property tax levies that
29 are subject to the one percent limitation still exceeds one percent
30 of the true and fair value of any property, the portion of the levy
31 by a metropolitan park district that is protected under RCW 84.52.120
32 must be reduced until the combined rate no longer exceeds one percent
33 of the true and fair value of any property or must be eliminated;

34 (viii) If the combined rate of regular property tax levies that
35 are subject to the one percent limitation still exceeds one percent
36 of the true and fair value of any property, then the levies imposed
37 under RCW 84.34.230, 84.52.105, 36.62.090, section 801 of this act,
38 and any portion of the levy imposed under RCW 84.52.069 that is in
39 excess of 30 cents per \$1,000 of assessed value, must be reduced on a

1 pro rata basis until the combined rate no longer exceeds one percent
2 of the true and fair value of any property or must be eliminated; and

3 (ix) If the combined rate of regular property tax levies that are
4 subject to the one percent limitation still exceeds one percent of
5 the true and fair value of any property, then the 30 cents per \$1,000
6 of assessed value of tax levy imposed under RCW 84.52.069 must be
7 reduced until the combined rate no longer exceeds one percent of the
8 true and fair value of any property or eliminated.

9 (b) The certified rates of tax levy subject to these limitations
10 by all junior taxing districts imposing taxes on such property must
11 be reduced or eliminated as follows to bring the consolidated levy of
12 taxes on such property within the provisions of these limitations:

13 (i) First, the certified property tax levy authorized under RCW
14 84.52.821 must be reduced on a pro rata basis or eliminated;

15 (ii) Second, if the consolidated tax levy rate still exceeds
16 these limitations, the certified property tax levy rates of those
17 junior taxing districts authorized under RCW 36.68.525, 36.69.145,
18 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or
19 eliminated;

20 (iii) Third, if the consolidated tax levy rate still exceeds
21 these limitations, the certified property tax levy rates of flood
22 control zone districts other than the portion of a levy protected
23 under RCW 84.52.816 must be reduced on a pro rata basis or
24 eliminated;

25 (iv) Fourth, if the consolidated tax levy rate still exceeds
26 these limitations, the certified property tax levy rates of all other
27 junior taxing districts, other than fire protection districts,
28 regional fire protection service authorities, library districts, the
29 first 50 cents per \$1,000 of assessed valuation levies for
30 metropolitan park districts, and the first 50 cents per \$1,000 of
31 assessed valuation levies for public hospital districts, must be
32 reduced on a pro rata basis or eliminated;

33 (v) Fifth, if the consolidated tax levy rate still exceeds these
34 limitations, the first 50 cents per \$1,000 of assessed valuation
35 levies for metropolitan park districts created on or after January 1,
36 2002, must be reduced on a pro rata basis or eliminated;

37 (vi) Sixth, if the consolidated tax levy rate still exceeds these
38 limitations, the certified property tax levy rates authorized to fire
39 protection districts under RCW 52.16.140 and 52.16.160 and regional

1 fire protection service authorities under RCW 52.26.140(1) (b) and
2 (c) must be reduced on a pro rata basis or eliminated; and
3 (vii) Seventh, if the consolidated tax levy rate still exceeds
4 these limitations, the certified property tax levy rates authorized
5 for fire protection districts under RCW 52.16.130, regional fire
6 protection service authorities under RCW 52.26.140(1)(a), library
7 districts, metropolitan park districts created before January 1,
8 2002, under their first 50 cents per \$1,000 of assessed valuation
9 levy, and public hospital districts under their first 50 cents per
10 \$1,000 of assessed valuation levy, must be reduced on a pro rata
11 basis or eliminated.

12 **Part V**

13 **Exceeding Regular Property Tax Levy Limitations**

14 **Sec. 501.** RCW 84.55.050 and 2024 c 114 s 1 are each amended to
15 read as follows:

16 (1) Subject to any otherwise applicable statutory dollar rate
17 limitations, regular property taxes may be levied by or for a taxing
18 district in an amount exceeding the limitations provided for in this
19 chapter if such levy is authorized by a proposition approved by a
20 majority of the voters of the taxing district voting on the
21 proposition at a general election held within the district or at a
22 special election within the taxing district called by the district
23 for the purpose of submitting such proposition to the voters. Any
24 election held pursuant to this section shall be held not more than 12
25 months prior to the date on which the proposed levy, or the first of
26 the two consecutive levies, is to be made, except as provided in
27 subsection (2) of this section. The ballot of the proposition shall
28 state the dollar rate or rates, proposed for each year, up to two
29 consecutive years, and shall clearly state the conditions, if any,
30 which are applicable under subsection (4) of this section.

31 (2) Subject to statutory dollar limitations, a proposition placed
32 before the voters under this section may authorize annual increases
33 in levies for multiple consecutive years, up to ~~((six))~~ 10
34 consecutive years, during which period each year's authorized maximum
35 legal levy shall be used as the base upon which an increased levy
36 limit for the succeeding year is computed, but the ballot proposition
37 must state the dollar rate proposed only for the first year of the
38 consecutive years and must state the limit factor, or a specified

1 index to be used for determining a limit factor, such as the consumer
2 price index, which need not be the same for all years, by which the
3 regular tax levy for the district may be increased in each of the
4 subsequent consecutive years. Elections for this purpose must be held
5 at a primary or general election. The title of each ballot measure
6 must state the limited purposes for which the proposed annual
7 increases during the specified period of up to (~~six~~) 10 consecutive
8 years shall be used.

9 (3) After a levy authorized pursuant to this section is made, the
10 dollar amount of such levy may not be used for the purpose of
11 computing the limitations for subsequent levies provided for in this
12 chapter, unless the ballot proposition expressly states that the levy
13 made under this section will be used for this purpose.

14 (4) If expressly stated, a proposition placed before the voters
15 under subsection (1) or (2) of this section may:

16 (a) Use the dollar amount of (~~a~~) the final levy under
17 subsection (1) of this section, or the dollar amount of the final
18 levy under subsection (2) of this section, for the purpose of
19 computing the limitations for subsequent levies provided for in this
20 chapter;

21 (b) Limit the period for which the increased levy is to be made
22 under (a) of this subsection;

23 (c) Limit the purpose for which the increased levy is to be made
24 under (a) of this subsection, but if the limited purpose includes
25 making redemption payments on bonds;

26 (i) For the county in which the state capitol is located, the
27 period for which the increased levies are made may not exceed 25
28 years; and

29 (ii) For districts other than a district under (c)(i) of this
30 subsection, the period for which the increased levies are made may
31 not exceed nine years;

32 (d) Set the levy or levies at a rate less than the maximum rate
33 allowed for the district;

34 (e) Provide that the exemption authorized by RCW 84.36.381 will
35 apply to the levy of any additional regular property taxes authorized
36 by voters; or

37 (f) Include any combination of the conditions in this subsection.

38 (5) Except as otherwise expressly stated in an approved ballot
39 measure under this section, subsequent levies shall be computed as
40 if:

- 1 (a) The proposition under this section had not been approved; and
2 (b) The taxing district had made levies at the maximum rates
3 which would otherwise have been allowed under this chapter during the
4 years levies were made under the proposition.

5 **Part VI**

6 **Sales Tax on Rental Cars**

7 **Sec. 601.** RCW 82.14.049 and 2020 c 139 s 23 are each amended to
8 read as follows:

9 (1) The legislative authority of any county may impose a sales
10 and use tax, in addition to the tax authorized by RCW 82.14.030, upon
11 retail car rentals within the county that are taxable by the state
12 under chapters 82.08 and 82.12 RCW. The rate of tax is one percent of
13 the selling price in the case of a sales tax or rental value of the
14 vehicle in the case of a use tax. Proceeds of the tax may not be used
15 to subsidize any professional sports team and must be used solely for
16 the following purposes:

17 (a) Acquiring, constructing, maintaining, or operating public
18 sports stadium facilities;

19 (b) Engineering, planning, financial, legal, or professional
20 services incidental to public sports stadium facilities;

21 (c) Youth or amateur sport activities or facilities; ~~((or))~~

22 (d) Debt or refinancing debt issued for the purposes of
23 subsection (1) of this section; or

24 (e) Criminal justice purposes as defined in RCW 82.14.345.

25 (2) In a county of ~~((one million))~~ 1,000,000 or more, at least
26 ~~((seventy-five))~~ 75 percent of the tax imposed under this section
27 must be used to retire the debt on the stadium under RCW
28 67.28.180(2)(b)(i)(B), until that debt is fully retired.

29 **Part VII**

30 **Flood Control Zone Districts Recovery Assistance**

31 **Sec. 701.** RCW 86.15.080 and 2010 c 46 s 2 are each amended to
32 read as follows:

33 A zone or participating zone may:

34 (1) Exercise all the powers and immunities vested in a county for
35 flood water or stormwater control purposes under the provisions of
36 chapters 86.12, 86.13, 36.89, and 36.94 RCW: PROVIDED, That in

1 exercising such powers, all actions shall be taken in the name of the
2 zone and title to all property or property rights shall vest in the
3 zone;

4 (2) Plan, construct, acquire, repair, maintain, and operate all
5 necessary equipment, facilities, improvements, and works to control,
6 conserve, and remove flood waters and stormwaters and to otherwise
7 carry out the purposes of this chapter including, but not limited to,
8 protection of the quality of water sources;

9 (3) Take action necessary to protect life and property within the
10 district from flood water damage, including in the context of an
11 emergency, as defined in RCW 38.52.010, using covered volunteer
12 emergency workers, as defined in RCW 38.52.010 and 38.52.180(5)(a),
13 subject to and in accordance with the terms of RCW 38.52.180;

14 (4) Control, conserve, retain, reclaim, and remove flood waters
15 and stormwaters, including waters of lakes and ponds within the
16 district, and dispose of the same for beneficial or useful purposes
17 under such terms and conditions as the board may deem appropriate,
18 subject to the acquisition by the board of appropriate water rights
19 in accordance with the statutes;

20 (5) Acquire necessary property, property rights, facilities, and
21 equipment necessary to the purposes of the zone by purchase, gift, or
22 condemnation: PROVIDED, That property of municipal corporations may
23 not be acquired without the consent of such municipal corporation;

24 (6) Sue and be sued in the name of the zone;

25 (7) Acquire or reclaim lands when incidental to the purposes of
26 the zone and dispose of such lands as are surplus to the needs of the
27 zone in the manner provided for the disposal of county property in
28 chapter 36.34 RCW;

29 (8) Cooperate with or join with the state of Washington, United
30 States, another state, any agency, corporation or political
31 subdivision of the United States or any state, Canada, or any private
32 corporation or individual for the purposes of this chapter;

33 (9) Accept funds or property by loan, grant, gift or otherwise
34 from the United States, the state of Washington, or any other public
35 or private source;

36 (10) Remove debris, logs, or other material which may impede the
37 orderly flow of waters in streams or water courses: PROVIDED, That
38 such material shall become property of the zone and may be sold for
39 the purpose of recovering the cost of removal: PROVIDED FURTHER, That

1 valuable material or minerals removed from public lands shall remain
2 the property of the state;

3 (11) Provide grant funds to political subdivisions of the state
4 that are located within the boundaries of the zone, so long as the
5 use of the grant funds is within the purposes authorized under this
6 chapter;

7 (12) Expend funds, or transfer funds to the county legislative
8 authority in which the zone is located, for the purpose of providing
9 county-administered flood recovery assistance to households and
10 businesses damaged by a flood event occurring within the zone that is
11 the subject of an emergency proclamation issued by the governor under
12 RCW 43.06.010.

13 Part VIII

14 County Public Health Clinic Property Tax

15 NEW SECTION. Sec. 801. A new section is added to chapter 84.52
16 RCW to read as follows:

17 (1) A county, at the time of levying general taxes, may levy an
18 additional regular property tax, not to exceed five cents per \$1,000
19 of assessed value in any one year, in accordance with this section.

20 (2) The legislative authority of a county imposing this levy must
21 either:

22 (a) Impose the levy as a separate levy, independent of the
23 regular property tax levy authorized in RCW 84.52.043(1)(b); or

24 (b) Impose the levy as part of its levy authorized in RCW
25 84.52.043(1)(b).

26 (3) Any tax imposed under this section may only be used for the
27 operation, maintenance, and capital expenses of public health
28 clinics.

29 (4) The limitations in RCW 84.52.043 do not apply to the tax levy
30 authorized in this section and the limitation in RCW 84.55.010 does
31 not apply to the first year the tax levy is imposed under this
32 section.

33 (5) For the purposes of this section, "public health clinic"
34 means a fixed or mobile, publicly operated site for the provision of
35 low-barrier public health and other related services including, but
36 not limited to: Primary, dental, and reproductive health care;
37 treatment, control, and prevention of communicable diseases,
38 substance use disorder, and other health conditions; maternal,

1 infant, child, and family health and nutrition; behavioral health
2 care; assistance with health plan enrollment; and access and
3 referrals to other community services.

4 **Part IX**
5 **Miscellaneous**

6 NEW SECTION. **Sec. 901.** Sections 201 and 202 of this act take
7 effect January 1, 2027.

8 NEW SECTION. **Sec. 902.** Section 401 of this act expires January
9 1, 2027.

10 NEW SECTION. **Sec. 903.** Section 402 of this act takes effect
11 January 1, 2027.

12 NEW SECTION. **Sec. 904.** Section 403 of this act expires January
13 1, 2027.

14 NEW SECTION. **Sec. 905.** Section 404 of this act takes effect
15 January 1, 2027.

16 NEW SECTION. **Sec. 906.** Except for sections 201, 202, 402, and
17 404 of this act, this act takes effect July 1, 2026.

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