

Chapter 82.14 RCW
LOCAL RETAIL SALES AND USE TAXES

Sections

- 82.14.010 Legislative finding—Purpose.
- 82.14.020 Definitions.
- 82.14.030 Sales and use taxes authorized—Additional taxes authorized—Maximum rates.
- 82.14.032 Alteration of tax rate pursuant to government service agreement.
- 82.14.034 Alteration of county's share of city's tax receipts pursuant to government service agreement.
- 82.14.036 Imposition or alteration of additional taxes—Referendum petition to repeal—Procedure—Exclusive method.
- 82.14.040 County ordinance to contain credit provision.
- 82.14.045 Sales and use taxes for public transportation systems.
- 82.14.0455 Sales and use tax for transportation benefit districts.
- 82.14.048 Sales and use taxes for public facilities districts—Definitions.
- 82.14.0485 Sales and use tax for baseball stadium—Counties with population of one million or more—Deduction from tax otherwise required—"Baseball stadium" defined.
- 82.14.0486 State contribution for baseball stadium limited.
- 82.14.049 Sales and use tax for public sports facilities—Tax upon retail rental car rentals.
- 82.14.0494 Sales and use tax for stadium and exhibition center—Deduction from tax otherwise required—Transfer and deposit of revenues.
- 82.14.050 Administration and collection—Local sales and use tax account.
- 82.14.055 Tax changes.
- 82.14.060 Distributions to counties, cities, transportation authorities, public facilities districts, and transportation benefit districts—Imposition at excess rates, effect.
- 82.14.070 Uniformity—Rule making—Model ordinance.
- 82.14.080 Deposit of tax prior to due date—Credit against future tax or assessment—When fund designation permitted—Use of tax revenues received in connection with large construction projects.
- 82.14.090 Payment of tax prior to taxable event—When permitted—Deposit with treasurer—Credit against future tax—When fund designation permitted.
- 82.14.212 Transfer of funds pursuant to government service agreement.
- 82.14.215 Apportionment and distribution—Withholding revenue for noncompliance.
- 82.14.230 Natural or manufactured gas—Cities may impose use tax.
- 82.14.300 Local government criminal justice assistance—Finding.
- 82.14.310 County criminal justice assistance account—Transfers from general fund—Distributions based on crime rate and population—Limitations.

82.14.320 Municipal criminal justice assistance account—Transfers from general fund—Distributions criteria and formula—Limitations.

82.14.330 Municipal criminal justice assistance account—Transfers from general fund—Distributions based on crime rate, population, and innovation—Limitations.

82.14.340 Additional sales and use tax for criminal justice purposes—Referendum—Expenditures.

82.14.350 Sales and use tax for juvenile detention facilities and jails—Colocation.

82.14.360 Special stadium sales and use taxes.

82.14.370 Sales and use tax for public facilities in rural counties.

82.14.390 Sales and use tax for regional centers.

82.14.400 Sales and use tax for zoo, aquarium, and wildlife facilities—Authorizing proposition—Distributions.

82.14.410 Sales of lodging tax rate changes.

82.14.412 Sales and use tax revenue by city—Agreement pursuant to RCW 39.34.250.

82.14.415 Sales and use tax for cities to offset municipal service costs to newly annexed areas.

82.14.420 Sales and use tax for emergency communication systems and facilities.

82.14.430 Sales and use tax for regional transportation investment district.

82.14.440 Sales and use tax for passenger-only ferry service.

82.14.445 Sales and use tax for passenger-only ferry service districts.

82.14.450 Sales and use tax for counties and cities.

82.14.455 Exemptions—Machinery and equipment used in generating electricity.

82.14.457 Sales and use tax for digital goods—Apportionment.

82.14.460 Sales and use tax for chemical dependency or mental health treatment services or therapeutic courts.

82.14.465 Hospital benefit zones—Sales and use tax—Definitions.

82.14.470 Hospital benefit zones—Local public sources dedicated to finance public improvements—Reporting requirements.

82.14.475 Sales and use tax for the local infrastructure financing tool program.

82.14.480 Sales and use tax for health sciences and services authorities.

82.14.485 Sales and use taxes for regional centers.

82.14.490 Sourcing—Sales and use taxes.

82.14.505 Local revitalization financing—Demonstration projects.

82.14.510 Sales and use tax for local revitalization financing.

82.14.515 Use of sales and use tax funds—Local revitalization financing.

82.14.525 Sales and use tax.

82.14.530 Sales and use tax for housing and related services.

82.14.532 Sales and use tax remittance—Qualifying projects—Requirements—Department to determine eligibility.

82.14.540 Affordable and supportive housing—Sales and use tax.

82.14.545 Mitigation payments.

82.14.550 Manufacturing and warehousing job centers account.

82.14.820 Warehouse and grain elevators and distribution centers—
Exemption does not apply.

Changes in tax law—Liability: RCW 82.08.064, 82.14.055, and 82.32.430.

Direct pay permits: RCW 82.32.087.

*High capacity transportation systems—Sales and use tax: RCW
81.104.170.*