
HOUSE BILL 1155

State of Washington**67th Legislature****2021 Regular Session****By** Representatives Riccelli and Ormsby

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,
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 county with a population of more than
12 one million five hundred thousand in which any city over fifty
13 thousand operates emergency communication systems and facilities
14 either independently or as a member of a regional emergency
15 communication agency must enter into an interlocal agreement with the
16 city to determine distribution of the revenue provided in this
17 section.

18 (7) (a) Prior to submitting the tax authorized in subsection (2)
19 of this section to the voters, a county with a population of more
20 than five hundred thousand but less than one million five hundred
21 thousand in which any city over fifty thousand operates emergency
22 communication systems and facilities must enter into an interlocal
23 agreement with the city to determine distribution of the revenue
24 provided in this section.

25 (b) If, at any time after the approval and imposition of the tax
26 authorized under this section, any noncharter county with a
27 population of 500,000 or more and any city therein meet the
28 population thresholds identified in (a) of this subsection (7), the
29 county must enter into an interlocal agreement with the city to
30 determine distribution of the revenue provided in this section.

31 (c) A city may notify the legislative authority of the county in
32 which it resides that the city believes that the population
33 thresholds identified in (a) of this subsection (7) have been reached
34 and may request that the county enter into an interlocal agreement as
35 provided in (b) of this subsection (7). If the city and the county
36 fail to enter into an interlocal agreement within 90 days of the
37 city's request, then the city or county may seek equitable
38 apportionment of the tax authorized under this section in the
39 county's superior court. If the city and the county fail to enter
40 into an interlocal agreement within six months of the city's request,

1 then any tax collected under this section within the city must be
2 returned to the city, and any apportionment that the city received
3 under this section in excess of what was collected in the city must
4 be returned to the county. In no circumstances may an agreement be
5 entered into, or an apportionment made, that impairs any existing
6 bond or contract secured by the revenue provided in this section.

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

10 (9) The Washington state patrol must enter into an
11 intergovernmental agreement, with a county, city, or regional
12 communications agency that operates emergency communications systems,
13 for purposes of interoperable communications, if the following
14 conditions are met:

15 (a) The intergovernmental agreement is requested by the county,
16 city, or regional communications agency for this purpose; and
17 (b) The terms and conditions are mutually agreeable.

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