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**SUBSTITUTE HOUSE BILL 1155**

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**State of Washington**

**67th Legislature**

**2021 Regular Session**

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

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 to determine distribution of the revenue  
18 provided in this section as follows:

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

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

24 (b) The time frame provided in (a)(i) of this subsection may be  
25 extended for an additional three months with the agreement of the  
26 county and the city.

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

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

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

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

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

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

17       ~~((9))~~ (10) The Washington state patrol must enter into an  
18 intergovernmental agreement, with a county, city, or regional  
19 communications agency that operates emergency communications systems,  
20 for purposes of interoperable communications, if the following  
21 conditions are met:

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

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

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