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HOUSE BILL 1523

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State of Washington

67th Legislature

2021 Regular Session

By Representative Wylie

1 AN ACT Relating to renewal of the sales and use tax for  
2 transportation benefit districts; and amending RCW 82.14.0455.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.14.0455 and 2010 c 105 s 3 are each amended to  
5 read as follows:

6 (1) Subject to the provisions in RCW 36.73.065, a transportation  
7 benefit district under chapter 36.73 RCW may fix and impose a sales  
8 and use tax in accordance with the terms of this chapter. The tax  
9 authorized in this section is in addition to any other taxes  
10 authorized by law and shall be collected from those persons who are  
11 taxable by the state under chapters 82.08 and 82.12 RCW upon the  
12 occurrence of any taxable event within the boundaries of the  
13 district. The rate of tax shall not exceed two-tenths of one percent  
14 of the selling price in the case of a sales tax, or value of the  
15 article used, in the case of a use tax. Except as provided in  
16 subsection (2) of this section, the tax may not be imposed for a  
17 period exceeding ten years(~~(. This tax, if not imposed under the~~  
18 ~~conditions of subsection (2) of this section, may be extended for a~~  
19 ~~period not exceeding ten years)) unless renewed with an affirmative  
20 vote of the voters voting at ((the)) an election. Each renewal by the~~

1 voters may extend the tax for an additional period not exceeding ten  
2 years.

3 (2) The voter-approved sales tax initially imposed under this  
4 section after July 1, 2010, may be imposed for a period exceeding ten  
5 years if the moneys received under this section are dedicated for the  
6 repayment of indebtedness incurred in accordance with the  
7 requirements of chapter 36.73 RCW.

8 (3) Money received from the tax imposed under this section must  
9 be spent in accordance with the requirements of chapter 36.73 RCW.

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