
HOUSE BILL 2428

State of Washington

68th Legislature

2024 Regular Session

By Representatives Klicker and Rude

1 AN ACT Relating to allowing cities to voluntarily share certain
2 sales and use tax revenue; amending RCW 82.14.032; and adding a new
3 section to chapter 39.34 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 39.34
6 RCW to read as follows:

7 (1) Cities and towns may enter into an agreement under this
8 chapter to share a portion of general purpose sales and use tax
9 revenue collected under RCW 82.14.030.

10 (2) Any agreement to share such revenue must specify, in addition
11 to the conditions required to be included under RCW 39.34.030, the
12 following:

13 (a) If the agreement applies only to sales and use tax revenue
14 collected in a certain area or areas, then the area or areas in which
15 it is applicable;

16 (b) The amount or proportion of the sales and use tax revenue
17 that is to be shared; and

18 (c) The precise mechanism or method that will be used to share
19 the revenue.

1 (3) This section shall not be construed to diminish or reduce the
2 authority of local governments to enter into agreements under this
3 chapter or as otherwise allowed by law.

4 **Sec. 2.** RCW 82.14.032 and 1994 c 266 s 11 are each amended to
5 read as follows:

6 (1) The rate of sales and use tax imposed by a city under RCW
7 82.14.030 (1) and (2) may be altered pursuant to a government service
8 agreement as provided in RCW 36.115.040 and 36.115.050.

9 (2) Revenue from a sales and use tax imposed by a city under RCW
10 82.14.030 (1) and (2) may be shared with another city as part of an
11 agreement entered into pursuant to section 1 of this act.

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