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HOUSE BILL 2816

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State of Washington

64th Legislature

2016 Regular Session

By Representative Muri

1 AN ACT Relating to increasing the rate of sales and use tax that  
2 may be imposed by a transportation benefit district; amending RCW  
3 82.14.0455; and providing an effective date.

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

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

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

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

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

8           NEW SECTION.   **Sec. 2.** This act takes effect July 1, 2016.

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