
SENATE BILL 5612

State of Washington

68th Legislature

2023 Regular Session

By Senator Lovelett

1 AN ACT Relating to modifying the sales and use tax for cultural
2 access programs by allowing the tax to be imposed by a councilmanic
3 or commission authority and defining timelines and priorities for
4 action; amending RCW 82.14.525; and creating a new section.

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

6 **Sec. 1.** RCW 82.14.525 and 2015 3rd sp.s. c 24 s 402 are each
7 amended to read as follows:

8 (1) The legislative authority of a county (~~(or a city)~~) may
9 impose a sales and use tax of up to one-tenth of one percent of the
10 selling price in the case of a sales tax, or value of the article
11 used, in the case of a use tax, for the purposes authorized under
12 chapter 36.160 RCW. The legislative authority of the county (~~(or~~
13 ~~city)~~) may impose the sales and use tax by ordinance and (~~must~~) may
14 condition its imposition on the specific authorization of a majority
15 of the voters voting on a proposition submitted at a special or
16 general election held after June 30, 2016. The ordinance, or
17 ordinance and ballot proposition, may provide for the tax to apply
18 for a period of up to seven consecutive years.

19 (2) If a county has not imposed the sales and use tax under this
20 section prior to December 31, 2024, a city within that county may
21 impose a sales and use tax of up to one-tenth of one percent of the

1 selling price in the case of a sales tax, or value of the article
2 used, in the case of a use tax, for the purposes authorized under
3 chapter 36.160 RCW. The legislative authority of the city may impose
4 the sales and use tax by ordinance and may condition its imposition
5 on the specific authorization of a majority of the voters voting on a
6 proposition submitted at a special or general election. The
7 ordinance, or ordinance and ballot proposition, may provide for the
8 tax to apply for a period of up to seven consecutive years.

9 (3) The tax authorized in this section is in addition to any
10 other taxes authorized by law and must be collected from those
11 persons who are taxable by the state under chapters 82.08 and 82.12
12 RCW upon the occurrence of any taxable event.

13 ~~((3))~~ (4) The legislative authority of a county or city may
14 reimpose a tax imposed under this section for one or more additional
15 periods of up to seven consecutive years. The legislative authority
16 of the county or city may ~~((only))~~ reimpose the sales and use tax by
17 ordinance and may condition its reimposition on the ~~((prior))~~
18 specific authorization of a majority of the voters voting on a
19 proposition submitted at a special or general election.

20 ~~((4))~~ (5) A county and a city within that county may not
21 concurrently impose the tax authorized in this section.

22 (6) Moneys collected under this section may only be used for the
23 purposes set forth in RCW 36.160.110.

24 ~~((5))~~ (7) The department must perform the collection of taxes
25 under this section on behalf of a county or city at no cost to the
26 county or city, and the state treasurer must distribute those taxes
27 as available on a monthly basis to the county or city or, upon the
28 direction of the county or city, to its treasurer or a fiscal agent,
29 paying agent, or trustee for obligations issued or incurred by the
30 program.

31 ~~((6))~~ (8) The definitions in RCW 36.160.020 apply to this
32 section.

33 NEW SECTION. Sec. 2. This act applies prospectively only and
34 not retroactively. It applies only to taxes imposed under RCW
35 82.14.525 that are imposed on or after the effective date of this
36 section.

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