
HOUSE BILL 3378

State of Washington 60th Legislature 2008 Regular Session

By Representatives Kessler, O'Brien, Blake, and Takko

1 AN ACT Relating to the use of county sales and use taxes for
2 emergency preparedness by voter approval; and amending RCW 82.14.450.

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

4 **Sec. 1.** RCW 82.14.450 and 2007 c 380 s 1 are each amended to read
5 as follows:

6 (1) A county legislative authority may submit an authorizing
7 proposition to the county voters at a primary or general election and,
8 if the proposition is approved by a majority of persons voting, impose
9 a sales and use tax in accordance with the terms of this chapter. The
10 title of each ballot measure must clearly state the purposes for which
11 the proposed sales and use tax will be used. Funds raised under this
12 tax shall not supplant existing funds used for these purposes. For
13 purposes of this subsection, existing funds means the actual operating
14 expenditures for the calendar year in which the ballot measure is
15 approved by voters. Actual operating expenditures excludes lost
16 federal funds, lost or expired state grants or loans, extraordinary
17 events not likely to reoccur, changes in contract provisions beyond the
18 control of the county or city receiving the services, and major
19 nonrecurring capital expenditures. The rate of tax under this section

1 shall not exceed three-tenths of one percent of the selling price in
2 the case of a sales tax, or value of the article used, in the case of
3 a use tax.

4 (2) The tax authorized in this section is in addition to any other
5 taxes authorized by law and shall be collected from those persons who
6 are taxable by the state under chapters 82.08 and 82.12 RCW upon the
7 occurrence of any taxable event within the county.

8 (3) The retail sale or use of motor vehicles, and the lease of
9 motor vehicles for up to the first thirty-six months of the lease, are
10 exempt from tax imposed under this section.

11 (4) Unless provided otherwise in subsection (5) of this section,
12 one-third of all money received under this section shall be used solely
13 for criminal justice purposes. For the purposes of this subsection,
14 "criminal justice purposes" means additional police protection,
15 mitigation of congested court systems, or relief of overcrowded jails
16 or other local correctional facilities.

17 (5) One hundred percent of all moneys received under this section
18 may be used for emergency preparedness, if the county is located,
19 either wholly or partially, in:

20 (a) An area declared a natural disaster by the governor, due to
21 occurrences, including but not limited to, earthquakes, flooding,
22 tsunamis, or tornados; or

23 (b) A tsunami hazard zone, as determined by the national oceanic
24 and atmospheric administration.

25 (6) Money received under this section shall be shared between the
26 county and the cities as follows: Sixty percent shall be retained by
27 the county and forty percent shall be distributed on a per capita basis
28 to cities in the county.

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