
HOUSE BILL 2297

State of Washington 63rd Legislature 2014 Regular Session

By Representatives Pike, Takko, Vick, Harris, Blake, Rodne, and Farrell

Read first time 01/15/14. Referred to Committee on Local Government.

1 AN ACT Relating to changing the definition of public facilities to
2 include roadway, traffic, and way-finding signage; and amending RCW
3 82.14.370.

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

5 **Sec. 1.** RCW 82.14.370 and 2012 c 225 s 4 are each amended to read
6 as follows:

7 (1) The legislative authority of a rural county may impose a sales
8 and use tax in accordance with the terms of this chapter. The tax is
9 in addition to other taxes authorized by law and must be collected from
10 those persons who are taxable by the state under chapters 82.08 and
11 82.12 RCW upon the occurrence of any taxable event within the county.
12 The rate of tax may not exceed 0.09 percent of the selling price in the
13 case of a sales tax or value of the article used in the case of a use
14 tax, except that for rural counties with population densities between
15 sixty and one hundred persons per square mile, the rate (~~shall~~) may
16 not exceed 0.04 percent before January 1, 2000.

17 (2) The tax imposed under subsection (1) of this section must be
18 deducted from the amount of tax otherwise required to be collected or

1 paid over to the department of revenue under chapter 82.08 or 82.12
2 RCW. The department of revenue must perform the collection of such
3 taxes on behalf of the county at no cost to the county.

4 (3)(a) Moneys collected under this section may only be used to
5 finance public facilities serving economic development purposes in
6 rural counties and finance personnel in economic development offices.
7 The public facility must be listed as an item in the officially adopted
8 county overall economic development plan, or the economic development
9 section of the county's comprehensive plan, or the comprehensive plan
10 of a city or town located within the county for those counties planning
11 under RCW 36.70A.040. For those counties that do not have an adopted
12 overall economic development plan and do not plan under the growth
13 management act, the public facility must be listed in the county's
14 capital facilities plan or the capital facilities plan of a city or
15 town located within the county.

16 (b) In implementing this section, the county must consult with
17 cities, towns, and port districts located within the county and the
18 associate development organization serving the county to ensure that
19 the expenditure meets the goals of chapter 130, Laws of 2004 and the
20 requirements of (a) of this subsection. Each county collecting money
21 under this section must report, as follows, to the office of the state
22 auditor, within one hundred fifty days after the close of each fiscal
23 year: (i) A list of new projects begun during the fiscal year, showing
24 that the county has used the funds for those projects consistent with
25 the goals of chapter 130, Laws of 2004 and the requirements of (a) of
26 this subsection; and (ii) expenditures during the fiscal year on
27 projects begun in a previous year. Any projects financed prior to June
28 10, 2004, from the proceeds of obligations to which the tax imposed
29 under subsection (1) of this section has been pledged may not be deemed
30 to be new projects under this subsection. No new projects funded with
31 money collected under this section may be for justice system
32 facilities.

33 (c) The definitions in this section apply throughout this section.

34 (i) "Public facilities" means bridges, roads, domestic and
35 industrial water facilities, sanitary sewer facilities, earth
36 stabilization, storm sewer facilities, railroads, electrical
37 facilities, natural gas facilities, research, testing, training, and
38 incubation facilities in innovation partnership zones designated under

1 RCW 43.330.270, buildings, structures, telecommunications
2 infrastructure, transportation infrastructure, or commercial
3 infrastructure, (~~and~~) port facilities in the state of Washington, and
4 roadway, traffic, and way-finding signage.

5 (ii) "Economic development purposes" means those purposes which
6 facilitate the creation or retention of businesses and jobs in a
7 county.

8 (iii) "Economic development office" means an office of a county,
9 port districts, or an associate development organization as defined in
10 RCW 43.330.010, which promotes economic development purposes within the
11 county.

12 (4) No tax may be collected under this section before July 1, 1998.

13 (a) Except as provided in (b) of this subsection, no tax may be
14 collected under this section by a county more than twenty-five years
15 after the date that a tax is first imposed under this section.

16 (b) For counties imposing the tax at the rate of 0.09 percent
17 before August 1, 2009, the tax expires on the date that is twenty-five
18 years after the date that the 0.09 percent tax rate was first imposed
19 by that county.

20 (5) For purposes of this section, "rural county" means a county
21 with a population density of less than one hundred persons per square
22 mile or a county smaller than two hundred twenty-five square miles as
23 determined by the office of financial management and published each
24 year by the department for the period July 1st to June 30th.

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