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**SUBSTITUTE SENATE BILL 6203**

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**State of Washington**

**60th Legislature**

**2008 Regular Session**

**By** Senate Water, Energy & Telecommunications (originally sponsored by Senators Sheldon and Shin)

READ FIRST TIME 01/31/08.

1       AN ACT Relating to authorizing a local sales tax deducted from the  
2 state portion of the sales tax for purposes of implementing water  
3 quality and water quantity projects; adding a new section to chapter  
4 82.14 RCW; and providing an effective date.

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

6       NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW  
7 to read as follows:

8       (1) The legislative authority of a county may impose a sales and  
9 use tax in accordance with the terms of this chapter. The tax is in  
10 addition to other taxes authorized by law and shall be collected from  
11 those persons who are taxable by the state under chapters 82.08 and  
12 82.12 RCW upon the occurrence of any taxable event within the county.  
13 The rate of tax shall be applied to the selling price in the case of a  
14 sales tax or value of the article used in the case of a use tax and may  
15 not exceed:

16       (a) .04 percent in a county with a population of less than five  
17 hundred thousand persons; and

18       (b) .02 percent in a county with a population of five hundred  
19 thousand or more persons.

1           (2) The tax imposed under subsection (1) of this section shall be  
2 deducted from the amount of tax otherwise required to be collected or  
3 paid over to the department under chapter 82.08 or 82.12 RCW. The  
4 department shall perform the collection of such taxes on behalf of the  
5 county at no cost to the county.

6           (3) Moneys collected under this section shall only be used for  
7 implementation of water quality or water quantity projects, including  
8 but not limited to an on-site program management plan for a marine  
9 recovery area under chapter 70.118A RCW, a water quality project  
10 consistent with the Puget Sound action agenda under RCW 90.71.260, a  
11 water quality or water quantity component of a watershed plan approved  
12 under chapter 90.82 RCW, a groundwater management area plan, or a water  
13 quality project consistent with objectives determined by a total  
14 maximum daily load analysis.

15           NEW SECTION.   **Sec. 2.** This act takes effect July 1, 2008.

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