

**RCW 82.14.049 Sales and use tax for public sports facilities—
Tax upon retail rental car rentals.**

*** CHANGE IN 2026 *** (SEE 2442-S.SL) ***

(1) The legislative authority of any county may impose a sales and use tax, in addition to the tax authorized by RCW 82.14.030, upon retail car rentals within the county that are taxable by the state under chapters 82.08 and 82.12 RCW. The rate of tax is one percent of the selling price in the case of a sales tax or rental value of the vehicle in the case of a use tax. Proceeds of the tax may not be used to subsidize any professional sports team and must be used solely for the following purposes:

(a) Acquiring, constructing, maintaining, or operating public sports stadium facilities;

(b) Engineering, planning, financial, legal, or professional services incidental to public sports stadium facilities;

(c) Youth or amateur sport activities or facilities; or

(d) Debt or refinancing debt issued for the purposes of subsection (1) of this section.

(2) In a county of one million or more, at least seventy-five percent of the tax imposed under this section must be used to retire the debt on the stadium under RCW 67.28.180(2)(b)(i)(B), until that debt is fully retired. [2020 c 139 s 23; 2011 c 174 s 107; 2008 c 264 s 4; 1997 c 220 s 502 (Referendum Bill No. 48, approved June 17, 1997); 1992 c 194 s 3.]

Findings—Intent—Effective date—2008 c 264: See notes following RCW 67.28.180.

Referendum—Other legislation limited—Legislators' personal intent not indicated—Reimbursements for election—Voters' pamphlet, election requirements—1997 c 220: See RCW 36.102.800 through 36.102.803.

Legislative intent—1992 c 194: See note following RCW 82.08.020.

Effective dates—1992 c 194: See note following RCW 46.04.466.