

**RCW 43.79.520 Puget Sound taxpayer accountability account. (1)**

(a) The Puget Sound taxpayer accountability account is created in the state treasury. Moneys in the account may be spent only after appropriation. Expenditures from the account may only be used for distribution to counties where a portion of the county is within the boundaries of a regional transit authority that includes a county with a population of one million five hundred thousand or more. Counties may use distributions from the account only to improve educational outcomes in early learning, K-12, and higher education including, but not limited to, for facilities and programs for children and youth that are low-income, homeless, or in foster care, or other vulnerable populations; and for the purposes in subsection (2) of this section. Counties receiving distributions under this section must track all expenditures and uses of the funds. To the greatest extent practicable, the expenditures of the counties must follow the requirements of any transportation subarea equity element used by the regional transit authority.

(2) Counties may use distributions under this section to start endowments to provide support for improving educational outcomes in early learning, K-12, and higher education.

(3) Beginning September 1, 2017, and by the last day of September, December, March, and June of each year thereafter, the state treasurer must distribute moneys deposited in the Puget Sound taxpayer accountability account to counties for which a portion of the county is within the boundaries of a regional transit authority that includes a county with a population of one million five hundred thousand. The treasurer must make the distribution to the counties on the relative basis of that transit authority's population that lives within the respective counties. [2019 c 196 § 1; 2015 3rd sp.s. c 44 § 423.]

**Effective date—2015 3rd sp.s. c 44:** See note following RCW 46.68.395.