

**RCW 82.14.420 Sales and use tax for emergency communication systems and facilities.** (1) A county legislative authority may submit an authorizing proposition to the county voters, and if the proposition is approved by a majority of persons voting, fix and impose a sales and use tax in accordance with the terms of this chapter for the purposes designated in subsection (3) of this section.

(2) The tax authorized in this section is in addition to any other taxes authorized by law and must be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The rate of tax may not exceed two-tenths of one percent of the selling price in the case of sales tax, or value of the article used, in the case of a use tax.

(3) Moneys received from any tax imposed under this section must be used solely for the purpose of providing funds for costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improvement of emergency communication systems and facilities.

(4) Counties are authorized to develop joint ventures to collocate emergency communication systems and facilities.

(5) Prior to submitting the tax authorization in subsection (2) of this section to the voters in a county that provides emergency communication services to a governmental agency pursuant to a contract, the parties to the contract must review and negotiate or affirm the terms of the contract.

(6) (a) A county imposing the tax authorized in subsection (2) of this section, with a population of more than one million five hundred thousand, in which any city over fifty thousand operates emergency communication systems and facilities either independently or as a member of a regional emergency communication agency must enter into an interlocal agreement with the city either independently or as a member of a regional emergency communications agency to determine distribution of the revenue provided in this section as follows:

(i) Within 12 months of meeting the population thresholds in this subsection (6) or within 12 months of July 25, 2021, whichever is later; or

(ii) Prior to submitting the tax to the voters, for counties not currently imposing the tax.

(b) City representation in the interlocal agreement process must include a representative from the mayor's office and the city council president. In a city that operates under a council-manager form of government under chapter 35.18 or 35A.13 RCW, city representation must include the city manager or the city manager's designee.

(c) The time frame provided in (a)(i) of this subsection may be extended for an additional three months with the agreement of the county and the city.

(7) (a) A county imposing the tax authorized in subsection (2) of this section, with a population of more than five hundred thousand but less than one million five hundred thousand, in which any city over fifty thousand operates emergency communication systems and facilities must enter into an interlocal agreement with the city to determine distribution of the revenue provided in this section as follows:

(i) Within 12 months of meeting the population thresholds in this subsection (7) or within 12 months of July 25, 2021, whichever is later; or

(ii) Prior to submitting the tax to the voters, for counties not currently imposing the tax.

(b) The time frame established in (a)(i) of this subsection may be extended for an additional three months with the agreement of the county and the city.

(8) If a county and a city that are required to enter into an interlocal agreement under subsection (6) or (7) of this section fail to enter into an interlocal agreement within the allotted time frame or the extended time frame as provided in subsection (6)(a)(i) or (c) or (7)(a)(i) or (b) of this section, then the city or county may seek equitable apportionment of the tax authorized under this section in the county's superior court. Equitable apportionment must be provided retroactively beginning from when the county and city met the population thresholds under subsection (6) or (7) of this section or July 25, 2021, whichever is later.

(9) A county imposing the tax authorized under this section on July 28, 2019, must submit an authorizing proposition to the voters as provided under this section to increase the rate of tax.

(10) The Washington state patrol must enter into an intergovernmental agreement, with a county, city, or regional communications agency that operates emergency communications systems, for purposes of interoperable communications, if the following conditions are met:

(a) The intergovernmental agreement is requested by the county, city, or regional communications agency for this purpose; and

(b) The terms and conditions are mutually agreeable. [2021 c 297 s 1; 2019 c 281 s 1; 2002 c 176 s 1.]