
HOUSE BILL 1622

State of Washington

54th Legislature

1995 Regular Session

By Representatives Brown, Dellwo, Kremen, Quall, Morris, Chappell, Mason, Regala, Mastin, Grant, Costa and Kessler

Read first time 02/01/95. Referred to Committee on Finance.

1 AN ACT Relating to reduction of the state sales and use tax rate;
2 amending RCW 82.08.020; providing an effective date; and declaring an
3 emergency.

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

5 **Sec. 1.** RCW 82.08.020 and 1992 c 194 s 9 are each amended to read
6 as follows:

7 (1) There is levied and there shall be collected a tax on each
8 retail sale in this state equal to six and (~~five-tenths~~) three-tenths
9 percent of the selling price.

10 (2) There is levied and there shall be collected an additional tax
11 on each retail car rental, regardless of whether the vehicle is
12 licensed in this state, equal to five and nine-tenths percent of the
13 selling price. Ninety-one percent of the revenue collected under this
14 subsection shall be deposited and distributed in the same manner as
15 motor vehicle excise tax revenue collected under RCW 82.44.020(1).
16 Nine percent of the revenue collected under this subsection shall be
17 deposited in the transportation fund and distributed in the same manner
18 as motor vehicle excise tax revenue collected under RCW 82.44.020(2).

1 (3) The taxes imposed under this chapter shall apply to successive
2 retail sales of the same property.

3 (4) The rates provided in this section apply to taxes imposed under
4 chapter 82.12 RCW as provided in RCW 82.12.020.

5 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
6 preservation of the public peace, health, or safety, or support of the
7 state government and its existing public institutions, and shall take
8 effect July 1, 1995.

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