

RCW 82.14.0455 Sales and use tax for transportation benefit districts. (1) Subject to the provisions in RCW 36.73.065, a transportation benefit district under chapter 36.73 RCW may fix and impose a sales and use tax in accordance with the terms of this chapter. The tax authorized in this section is in addition to any other taxes authorized by law and shall 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 boundaries of the district. The rate of tax shall not exceed three-tenths of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax. Except as provided in subsection (2) of this section, the tax may not be imposed for a period exceeding 10 years unless renewed with an affirmative vote of the voters voting at an election or a majority vote of the governing board of the district. Each renewal by the voters may extend the tax for additional periods not exceeding 10 years. The governing board of the district may only fix, impose, or extend a sales and use tax of up to one-tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

(2) The voter-approved sales tax initially imposed under this section after July 1, 2010, may be imposed for a period exceeding 10 years if the moneys received under this section are dedicated for the repayment of indebtedness incurred in accordance with the requirements of chapter 36.73 RCW.

(3) Money received from the tax imposed under this section must be spent in accordance with the requirements of chapter 36.73 RCW. [2022 c 182 s 407; 2010 c 105 s 3; 2006 c 311 s 16; 2005 c 336 s 15.]

Intent—Effective date—2022 c 182: See notes following RCW 70A.65.240.

Findings—2006 c 311: See note following RCW 36.120.020.

Effective date—2005 c 336: See note following RCW 36.73.015.