

RCW 82.14.060 Distributions to counties, cities, transportation authorities, public facilities districts, and transportation benefit districts—Imposition at excess rates, effect. (1)(a) Monthly, the state treasurer must distribute from the local sales and use tax account to the counties, cities, transportation authorities, public facilities districts, and transportation benefit districts the amount of tax collected on behalf of each taxing authority, less:

(i) The deduction provided for in RCW 82.14.050; and

(ii) The amount of any refunds of local sales and use taxes exempted under RCW 82.08.962, 82.12.962, 82.08.02565, 82.12.02565, 82.08.025661, or 82.12.025661, which must be made without appropriation.

(b) The state treasurer must make the distribution under this section without appropriation.

(2) In the event that any ordinance or resolution imposes a sales and use tax at a rate in excess of the applicable limits contained herein, such ordinance or resolution may not be considered void in toto, but only with respect to that portion of the rate which is in excess of the applicable limits contained herein. [2016 c 191 s 5; 2014 c 216 s 404; 2009 c 469 s 108; 2005 c 336 s 21; 1991 c 207 s 3; 1990 2nd ex.s. c 1 s 202; 1981 2nd ex.s. c 4 s 11; 1971 ex.s. c 296 s 4; 1970 ex.s. c 94 s 7.]

Effective date—2016 c 191: See note following RCW 82.08.025661.

Effective date—Findings—Tax preference performance statement—2014 c 216: See notes following RCW 82.38.030.

Effective date—2009 c 469: See note following RCW 82.08.962.

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

Applicability—1990 2nd ex.s. c 1: See note following RCW 82.14.050.

Severability—1990 2nd ex.s. c 1: See note following RCW 82.14.300.

Severability—1981 2nd ex.s. c 4: See note following RCW 43.30.325.

Legislative finding, declaration—Severability—1971 ex.s. c 296: See notes following RCW 82.14.045.