

## CHAPTER 248

[Engrossed House Bill No. 1509]

## EXCISE TAX ON NONRESIDENTS EMPLOYED INSIDE A COUNTY

AN ACT Relating to the taxation by a county of persons residing outside the state who are employed inside the county; adding a new chapter to Title 82 RCW; and providing an effective date.

Be it enacted by the Legislature of the State of Washington:

NEW SECTION. Sec. 1. The legislature finds that many people who are gainfully employed in Washington state do not live in the state and therefore pay little or no taxes from which many vital services are funded. Recognizing the importance of maintaining roads and other services, it is the purpose of this chapter to supplement the revenues of counties.

NEW SECTION. Sec. 2. The legislative authority of a county may impose an excise tax on persons residing outside the state who are employed inside the county for the privilege of using local governmental services in the county. The amount of the tax shall be based upon the actual benefits received by persons residing outside the state who are employed inside the county, including but not limited to police and fire protection and the construction and maintenance of streets. The county shall allocate to each city or town the amount of such taxes as are paid by nonresidents employed respectively in each such city or town.

NEW SECTION. Sec. 3. A county legislative authority imposing a tax under this chapter shall establish by ordinance all necessary and appropriate procedures for the administration and collection of the tax. The ordinance shall also provide that the due date for remittance of the tax collected shall be thirty days following the collection month.

NEW SECTION. Sec. 4. Sections 1 through 3 of this act shall constitute a new chapter in Title 82 RCW.

NEW SECTION. Sec. 5. This act shall take effect July 1, 1985.

Passed the House February 2, 1984.

Passed the Senate March 1, 1984.

Approved by the Governor March 27, 1984.

Filed in Office of Secretary of State March 27, 1984.

## CHAPTER 249

[Engrossed Substitute House Bill No. 1652]

## FIREWORKS

AN ACT Relating to fireworks; amending section 1, chapter 230, Laws of 1982 and RCW 70.77.126; amending section 2, chapter 230, Laws of 1982 and RCW 70.77.131; amending section 3, chapter 230, Laws of 1982 and RCW 70.77.136; amending section 5,