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**BILL REQUEST - CODE REVISER'S OFFICE**

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BILL REQ. #: S-0361.5/15 5th draft

ATTY/TYPIST: BP:lcl

BRIEF DESCRIPTION: Transferring certain state sales and use taxes collected on transportation projects to the connecting Washington account.

1 AN ACT Relating to transferring certain state sales and use taxes  
2 collected on transportation projects to the connecting Washington  
3 account; adding a new section to chapter 82.32 RCW; providing an  
4 effective date; and declaring an emergency.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.32  
7 RCW to read as follows:

8 (1) The state sales and use taxes paid with funds appropriated in  
9 an omnibus transportation appropriations act for transportation  
10 projects must be transferred from the general fund to the connecting  
11 Washington account created in chapter ... (Senate Bill No. ...  
12 (S-1301/15)), Laws of 2015.

13 (2) The transfer required under this section applies to:

14 (a) Between the effective date of this section and June 30, 2018,  
15 transportation projects funded from the connecting Washington account  
16 and any other projects identified by the legislature as connecting  
17 Washington projects; and

18 (b) Beginning July 1, 2018, all transportation projects.

19 (3) Quarterly, beginning in the calendar quarter immediately  
20 following the calendar quarter that this section is enacted into law,  
21 the department of transportation must submit a report to the

1 department detailing the amount of state sales and use tax paid  
2 during the previous calendar quarter for which this section is  
3 applicable. The quarterly reports must contain such other information  
4 as required by the department to administer this section; are due by  
5 the tenth day of March, June, September, and December; and must be  
6 provided in a form and manner acceptable to the department. The  
7 department must notify the state treasurer of the amount of the  
8 transfer by the last working day of each calendar quarter.

9 (4) For purposes of this section, "state sales and use tax" means  
10 the taxes imposed under RCW 82.08.020 and 82.12.020, not reduced by  
11 any sales or use taxes imposed under the authority of chapter 82.14  
12 RCW that are deducted from or credited against the taxes imposed  
13 under RCW 82.08.020 and 82.12.020.

14 NEW SECTION. **Sec. 2.** This act is necessary for the immediate  
15 preservation of the public peace, health, or safety, or support of  
16 the state government and its existing public institutions, and takes  
17 effect July 1, 2015.

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