

**RCW 82.14.420****Sales and use tax for emergency communication systems and facilities.**

*** CHANGE IN 2019 *** (SEE 5272-S.SL) ***

- (1) A county legislative authority may submit an authorizing proposition to the county voters, and if the proposition is approved by a majority of persons voting, fix and impose a sales and use tax in accordance with the terms of this chapter for the purposes designated in subsection (3) of this section.
- (2) The tax authorized in this section shall be 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 county. The rate of tax shall equal one-tenth of one percent of the selling price in the case of sales tax, or value of the article used, in the case of a use tax.
- (3) Moneys received from any tax imposed under this section shall be used solely for the purpose of providing funds for costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improvement of emergency communication systems and facilities.
- (4) Counties are authorized to develop joint ventures to collocate emergency communication systems and facilities.
- (5) Prior to submitting the tax authorization in subsection (2) of this section to the voters in a county that provides emergency communication services to a governmental agency pursuant to a contract, the parties to the contract shall review and negotiate or affirm the terms of the contract.
- (6) Prior to submitting the tax authorized in subsection (2) of this section to the voters, a county with a population of more than five hundred thousand in which any city over fifty thousand operates emergency communication systems and facilities shall enter into an interlocal agreement with the city to determine distribution of the revenue provided in this section.

[**2002 c 176 § 1.**]