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HOUSE BILL 1373

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State of Washington

69th Legislature

2025 Regular Session

By Representative Orcutt

1 AN ACT Relating to imposing a local sales tax wholly credited  
2 against the state sales tax to support programs for senior citizens;  
3 adding a new section to chapter 82.14 RCW; providing an effective  
4 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 82.14  
7 RCW to read as follows:

8 (1) The legislative authority of a rural county may impose a  
9 sales and use tax in accordance with the provisions of this chapter  
10 for the purposes designated in subsection (2) of this section.

11 (a) The rate of the tax imposed must be 0.01 percent of the  
12 selling price in the case of a sales tax, or value of the article  
13 used, in the case of a use tax.

14 (b) The tax authorized under this section must be deducted from  
15 the amount of tax otherwise required to be collected or paid to the  
16 department under chapter 82.08 or 82.12 RCW. The department must  
17 perform the collection of the taxes on behalf of the county at no  
18 cost to the county.

19 (2) Moneys collected under this section must be used solely for  
20 the purpose of administering senior citizens programs established in  
21 accordance with RCW 36.39.060.

1           (3) For purposes of this section, "rural county" means a county  
2 with a population density of less than 100 persons per square mile or  
3 a county smaller than 225 square miles as determined by the office of  
4 financial management pursuant to RCW 43.62.035.

5           NEW SECTION.   **Sec. 2.** This act is necessary for the immediate  
6 preservation of the public peace, health, or safety, or support of  
7 the state government and its existing public institutions, and takes  
8 effect July 1, 2025.

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