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**SENATE BILL 5686**

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**State of Washington**

**68th Legislature**

**2023 Regular Session**

**By** Senator Braun

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.

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

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

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

1           (3) For purposes of this section, "rural county" has the same  
2 meaning as in RCW 82.14.370.

3           NEW SECTION.   **Sec. 2.** This act is necessary for the immediate  
4 preservation of the public peace, health, or safety, or support of  
5 the state government and its existing public institutions, and takes  
6 effect July 1, 2023.

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