
SUBSTITUTE SENATE BILL 6102

State of Washington **63rd Legislature** **2014 Regular Session**

By Senate Ways & Means (originally sponsored by Senators King and Hill)

READ FIRST TIME 01/30/14.

1 AN ACT Relating to transferring certain state sales and use taxes
2 collected on state highway projects to the connecting Washington
3 account; adding a new section to chapter 82.32 RCW; and adding a new
4 section to chapter 46.68 RCW.

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 RCW
7 to read as follows:

8 (1) The state sales and use taxes paid with funds appropriated to
9 the department of transportation for state highway projects must be
10 transferred from the general fund to the connecting Washington account
11 created in section 2 of this act.

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

13 (a) Between the effective date of this section and June 30, 2017,
14 state highway projects funded from the connecting Washington account;
15 and

16 (b) Beginning July 1, 2017, all state highway projects.

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

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

9 (4) The following definitions apply throughout this section unless
10 the context clearly requires otherwise.

11 (a) "State highway project" means a capital improvement or
12 preservation authorized by the legislature and specifically referenced
13 in a line-item project appropriation for the department of
14 transportation. "State highway project" does not include a project
15 that is primarily for recreational purposes, such as parks, hiking
16 trails, and off-road vehicle trails.

17 (b) "State sales and use tax" means the taxes imposed under RCW
18 82.08.020 and 82.12.020, not reduced by any sales or use taxes imposed
19 under the authority of chapter 82.14 RCW that are deducted from or
20 credited against the taxes imposed under RCW 82.08.020 and 82.12.020.

21 NEW SECTION. **Sec. 2.** A new section is added to chapter 46.68 RCW
22 to read as follows:

23 The connecting Washington account is created in the motor vehicle
24 fund. Moneys in the account may be spent only after appropriation.
25 Expenditures from the account must be used only for projects or
26 improvements identified as connecting Washington projects or
27 improvements in a transportation appropriations act, including any
28 principal and interest on bonds authorized for the projects or
29 improvements.

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