
HOUSE BILL 2442

State of Washington

69th Legislature

2026 Regular Session

By Representatives Berg, Duerr, Parshley, Tharinger, Ryu, Zahn, Wylie, Scott, Peterson, Simmons, Ramel, Bergquist, Ormsby, Pollet, and Macri

Read first time 01/13/26. Referred to Committee on Finance.

1 AN ACT Relating to providing local governments tax resources and
2 fund flexibility; amending RCW 82.46.075, 82.14.530, 71.20.110,
3 84.52.043, 84.52.043, 84.52.010, 84.52.010, 84.55.005, 84.55.050, and
4 82.14.049; reenacting and amending RCW 82.46.035; adding a new
5 section to chapter 82.14 RCW; adding a new chapter to Title 36 RCW;
6 creating new sections; providing effective dates; and providing
7 expiration dates.

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

9 **Part I**

10 **Use of Local Real Estate Excise Tax Revenues**

11 **Sec. 101.** RCW 82.46.035 and 2025 c 85 s 2 and 2025 c 159 s 5 are
12 each reenacted and amended to read as follows:

13 (1) The legislative authority of any county or city must identify
14 in the adopted budget the capital projects funded in whole or in part
15 from the proceeds of the tax authorized in this section, and must
16 indicate that such tax is intended to be in addition to other funds
17 that may be reasonably available for such capital projects.

18 (2) The legislative authority of any county or any city that
19 plans under RCW 36.70A.040(1) may impose an additional excise tax on
20 each sale of real property in the unincorporated areas of the county

1 for the county tax and in the corporate limits of the city for the
2 city tax at a rate not exceeding 0.25 percent of the selling price.
3 Any county choosing to plan under RCW 36.70A.040(2) and any city
4 within such a county may only adopt an ordinance imposing the excise
5 tax authorized by this section if the ordinance is first authorized
6 by a proposition approved by a majority of the voters of the taxing
7 district voting on the proposition at a general election held within
8 the district or at a special election within the taxing district
9 called by the district for the purpose of submitting such proposition
10 to the voters.

11 (3) Except as provided in subsection (5) of this section,
12 revenues generated from the tax imposed under subsection (2) of this
13 section must be used by such counties and cities solely for capital
14 projects specified in a capital facilities plan element of a
15 comprehensive plan. However, revenues (a) pledged by such counties
16 and cities to debt retirement prior to March 1, 1992, may continue to
17 be used for that purpose until the original debt for which the
18 revenues were pledged is retired, or (b) committed prior to March 1,
19 1992, by such counties or cities to a project may continue to be used
20 for that purpose until the project is completed.

21 (4) As used in this section, "city" means any city or town and
22 "capital project" means those public works projects or public
23 investments of a local government for:

24 (a) Planning, acquisition, construction, reconstruction, repair,
25 replacement, rehabilitation, or improvement of streets, roads,
26 highways, sidewalks, street and road lighting systems, traffic
27 signals, bridges, domestic water systems, storm and sanitary sewer
28 systems;

29 (b) Planning, construction, reconstruction, repair,
30 rehabilitation, or improvement of parks;

31 (c) (i) Planning, construction, reconstruction, repair,
32 rehabilitation, or improvement of either of the following categories
33 of airports:

34 (A) Airports included in the most recent Washington aviation
35 system plan published by the Washington department of transportation
36 aviation division; and

37 (B) Airports included in the national plan of integrated airport
38 systems with less than 10,000 annual enplanements as determined by
39 the most recent enplanement data published by the federal aviation
40 administration.

1 (ii) "Capital project" does not include the installation or
2 improvement of fuel systems for the distribution of leaded fuel at an
3 airport as described in this subsection (5)(c); (~~and~~)

4 (d) Planning, acquisition, construction, reconstruction, repair,
5 replacement, rehabilitation, or improvement of facilities for those
6 experiencing homelessness and affordable housing projects; (~~and~~

7 ~~(d)~~) (e) Any use allowed under RCW 82.46.010; and

8 (f) Abatement of nuisance properties.

9 (5) Revenues generated by the tax imposed under subsection (2) of
10 this section may be used towards planning, acquisition, construction,
11 reconstruction, repair, replacement, rehabilitation, or improvement
12 of facilities for those experiencing homelessness and affordable
13 housing projects that are supported through an interlocal housing
14 collaboration as established under chapter 39.34 RCW.

15 (6) A county or city may use the greater of \$100,000 or 25
16 percent of available funds for capital projects as defined in
17 subsection (4)(d) of this section. The limits in this subsection do
18 not apply to any county or city that used revenue under this section
19 for the acquisition, construction, improvement, or rehabilitation of
20 facilities to provide housing for the homeless prior to June 30,
21 2019.

22 (7) A county or city using funds for uses in subsection (4)(d) of
23 this section must document in its plan under RCW 36.70A.070(3) that
24 it has funds during the next two years for capital projects in
25 subsection (4)(a) and (b) of this section.

26 (8) When the governor files a notice of noncompliance under RCW
27 36.70A.340 with the secretary of state and the appropriate county or
28 city, the county or city's authority to impose the additional excise
29 tax under this section is temporarily rescinded until the governor
30 files a subsequent notice rescinding the notice of noncompliance.

31 Part II

32 City or County Imposed Real Estate Excise Tax for the Development of 33 Affordable Housing

34 **Sec. 201.** RCW 82.46.075 and 2002 c 343 s 1 are each amended to
35 read as follows:

36 (1) (a) Subject to subsection(~~(s—(4)—and~~) (5) of this section,
37 the legislative authority of any county may impose an additional
38 excise tax on the purchase and sale of real property in the county at

1 the rate of (~~one-half of one~~) up to 0.5 percent of the selling
2 price. The proceeds of the tax shall be used exclusively for the
3 development of affordable housing including acquisition, building,
4 rehabilitation, and maintenance and operation of housing for very
5 low, low, and moderate-income persons and those with special needs.

6 (b) If a county imposes a tax authorized under (a) of this
7 subsection after a city located in that county has imposed the tax
8 authorized under subsection (2) of this section, the county must
9 provide a credit against its tax for the full amount of tax imposed
10 by the city.

11 (2)(a) Subject to subsection (5) of this section, the legislative
12 authority of a city may impose an excise tax on the purchase and sale
13 of real property in the city at the rate of up to 0.5 percent of the
14 selling price if:

15 (i) The county in which the city is located has adopted a
16 resolution of intent stating that they do not intend to impose the
17 excise tax under this section; or

18 (ii) The county in which the city is located has not imposed the
19 excise tax under this section by January 1, 2028.

20 (b) The proceeds of the tax must be used exclusively for the
21 development of affordable housing, including acquisition, building,
22 rehabilitation, and maintenance and operation of housing, for very
23 low, low, and moderate-income persons and those with special needs.

24 (3) Revenues generated from the tax imposed under this section
25 shall be placed in an affordable housing account administered by the
26 county or city. Disbursements from the account shall be made
27 following a competitive grant and loan process. The county or city
28 legislative authority shall determine a mechanism for receiving grant
29 and loan applications, and criteria by which the applications shall
30 be approved and funded. Eligible recipients of grants and loans from
31 the account shall be private nonprofit, affordable housing providers,
32 the housing authority for the county or city, or other housing
33 programs conducted or funded by a public agency, or by a public
34 agency in partnership with a private nonprofit entity.

35 (~~(3)~~) (4) The taxes imposed under this section shall be imposed
36 in the same manner and on the same occurrences, and are subject to
37 the same conditions, as the taxes under chapter 82.45 RCW, except
38 that the tax shall be the obligation of both the purchaser and the
39 seller, as determined by the county or city legislative authority,
40 with at least (~~one-half~~) 0.5 of the obligation being that of the

1 purchaser. The county or city may enforce the obligation through an
2 action of debt against the purchaser or seller or may foreclose the
3 lien on the property in the same manner prescribed for the
4 foreclosure of mortgages. The imposition of the tax is effective
5 (~~thirty~~) 30 days after the election at which the tax is authorized.

6 (~~(4)~~) (5)(a) No tax may be imposed under this section unless
7 approved by a majority of the voters of the county or city voting,
8 for a specified period and for a specified maximum rate. This vote
9 must follow either:

10 (i) The adoption of a resolution by the county or city
11 legislative authority proposing this action; or

12 (ii) The filing of a petition proposing this action with the
13 county or city auditor, signed by county or city voters at least
14 equal in number to (~~ten~~) 10 percent of the total number of voters
15 in the county or city who voted in the preceding general election.

16 (b) The ballot proposition shall be submitted to the voters of
17 the county or city at the next general election occurring at least
18 (~~sixty~~) 60 days after a petition is filed, or at any special
19 election prior to this general election called for this purpose by
20 the county or city legislative authority.

21 (~~(5) No tax may be imposed under this section unless the county~~
22 ~~imposes a tax under RCW 82.46.070 at the maximum rate and the tax was~~
23 ~~imposed by January 1, 2003.~~)

24 (6) A plan for the expenditure of the proceeds of the tax imposed
25 by this section shall be prepared by the county or city legislative
26 authority at least (~~sixty~~) 60 days before the election if the
27 proposal is initiated by resolution of the county or city legislative
28 authority, or within six months after the tax has been authorized by
29 the voters if the proposal is initiated by petition. Prior to the
30 adoption of this plan, the elected officials of cities located within
31 the county shall be consulted and at least one public hearing shall
32 be held to obtain public comment. The proceeds of the tax shall be
33 expended in conformance with this plan.

34 Part III

35 County Public Utility Tax

36 NEW SECTION. **Sec. 301.** (1) Subject to the conditions and
37 requirements of this section, the legislative authority of any county
38 may impose an excise tax on the privilege of engaging in business as

1 a utility. The tax is equal to the gross income of the utility
2 derived from providing service to consumers within the unincorporated
3 areas of the county multiplied by the rate imposed by the legislative
4 authority.

5 (2) A county may not impose a rate of tax that exceeds three
6 percent.

7 (3) A utility subject to tax under this section must add the tax
8 to the rates or charges it makes for utility services and separately
9 state the amount of tax on billings.

10 (4) A county may initially impose the tax authorized under this
11 section only on the first day of a calendar quarter and no sooner
12 than 75 days from the date the county adopts the ordinance or
13 resolution imposing the tax.

14 (5) A county may provide exemptions for sales by utilities to
15 business customers, such as manufacturing facilities, aircraft repair
16 facilities, industrial parks, industrial facilities, farm businesses,
17 and computer data centers. A county may not provide a general
18 exemption for sales by utilities to residential customers unless
19 business customers are also exempt.

20 (6) A county must allow a credit against the tax imposed under
21 the authority of this section for the amount of any similar utility
22 tax imposed by a city or town on the same taxable event. The credit
23 required by this subsection may not exceed the amount of tax
24 otherwise due.

25 (7) A county imposing the tax must use 0.2 percent of the revenue
26 it receives from the tax exclusively to assist low-income residents
27 with utility costs.

28 (8) Any taxes collected by a utility in compliance with this
29 section are not subject to the public utility tax under chapter 82.16
30 RCW.

31 NEW SECTION. **Sec. 302.** The definitions in this section apply
32 throughout this chapter unless the context clearly requires
33 otherwise.

34 (1) "Cable service utility" means a person providing cable
35 service as defined in the federal telecommunications act of 1996.

36 (2) "Electrical power utility" means a light and power business
37 as defined in RCW 82.16.010.

38 (3) "Gas utility" means a gas distribution business as defined in
39 RCW 82.16.010.

1 (4) "Gross income" has the same meaning as provided in RCW
2 82.16.010.

3 (5) "Sewer utility" means a sewerage collection business as that
4 term is used in chapter 82.16 RCW.

5 (6) "Solid waste utility" means a solid waste collection business
6 as defined in RCW 82.18.010.

7 (7) "Telephone utility" means a person providing
8 telecommunications service as defined in RCW 82.04.065.

9 (8) "Utility" means an electrical power utility, gas utility,
10 telephone utility, water utility, sewer utility, solid waste utility,
11 or cable service utility.

12 (9) "Water utility" means a water distribution business as
13 defined in RCW 82.16.010.

14 **Part IV**

15 **Local Sales and Use Tax to Fund Services for Children and Families**

16 NEW SECTION. **Sec. 401.** The legislature finds that providing
17 additional services at the local level to get ahead of challenges
18 that many individuals face, particularly children, in order to thrive
19 is important for the success of the citizens of Washington.

20 The legislature further finds that there are many services that
21 are not addressed through current funding options, including medicaid
22 and county behavioral health programs. Existing service gaps include
23 crisis stabilization, children mental health therapies, prevention
24 and early interventions, behavioral health modalities, and culturally
25 appropriate models for smaller community-based organizations.
26 Reaching children and their families early is one of the best ways to
27 reduce long-term needs and make a difference in overall mental health
28 status as well as reducing youth violence, drug use, and suicides.

29 NEW SECTION. **Sec. 402.** A new section is added to chapter 82.14
30 RCW to read as follows:

31 (1) The legislative authority of a city or county may by
32 resolution or ordinance impose a sales and use tax in accordance with
33 the terms of this chapter. The rate of the tax imposed by the city or
34 county may not exceed 0.01 percent of the selling price, in the case
35 of the sales tax, or the value of the article used, in the case of
36 the use tax. This tax is in addition to other taxes authorized by law
37 and must be collected from those persons who are taxable by the state

1 under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable
2 event within the city or county.

3 (2) Moneys collected under this section must be used solely for
4 the purpose of providing additional services that assist children and
5 their families, including: Child care; perinatal support services;
6 before-school and after-school based youth services that address
7 mental, social, behavioral, and physical health; workforce capacity
8 building; shelter and rental assistance; and client transportation.

9 **Part V**

10 **Local Sales and Use Tax for Housing and Related Services**

11 **Sec. 501.** RCW 82.14.530 and 2021 c 27 s 1 are each amended to
12 read as follows:

13 (1)(a)(i) A county legislative authority may submit an
14 authorizing proposition to the county voters at a special or general
15 election and, if the proposition is approved by a majority of persons
16 voting, impose a sales and use tax in accordance with the terms of
17 this chapter. The title of each ballot measure must clearly state the
18 purposes for which the proposed sales and use tax will be used. The
19 rate of tax under this section may not exceed (~~one-tenth of one~~)
20 0.1 percent of the selling price in the case of a sales tax, or value
21 of the article used, in the case of a use tax.

22 (ii) As an alternative to the authority provided in (a)(i) of
23 this subsection, a county legislative authority may impose, without a
24 proposition approved by a majority of persons voting, a sales and use
25 tax in accordance with the terms of this chapter. The rate of tax
26 under this section may not exceed (~~one-tenth of one~~) 0.1 percent of
27 the selling price in the case of a sales tax, or value of the article
28 used, in the case of a use tax.

29 (b)(i) If a county does not impose the full tax rate authorized
30 under (a) of this subsection by September 30, 2020, any city
31 legislative authority located in that county may:

32 (A) Submit an authorizing proposition to the city voters at a
33 special or general election and, if the proposition is approved by a
34 majority of persons voting, impose the whole or remainder of the
35 sales and use tax rate in accordance with the terms of this chapter.
36 The title of each ballot measure must clearly state the purposes for
37 which the proposed sales and use tax will be used; or

1 (B) Impose, without a proposition approved by a majority of
2 persons voting, the whole or remainder of the sales and use tax rate
3 in accordance with the terms of this chapter.

4 (ii) The rate of tax under this section may not exceed (~~one-~~
5 ~~tenth of one~~) 0.1 percent of the selling price in the case of a
6 sales tax, or value of the article used, in the case of a use tax.

7 (iii) A county with a population of greater than (~~one million~~
8 ~~five hundred thousand~~) 1,500,000 may impose the tax authorized under
9 (a)(ii) of this subsection only if the county plans to spend at least
10 (~~thirty~~) 30 percent of the moneys collected under this section that
11 are attributable to taxable activities or events within any city with
12 a population greater than (~~sixty thousand~~) 60,000 located in that
13 county within that city's boundaries.

14 (c) If a county imposes a tax authorized under (a) of this
15 subsection after a city located in that county has imposed the tax
16 authorized under (b) of this subsection, the county must provide a
17 credit against its tax for the full amount of tax imposed by a city.

18 (d) The taxes authorized in this subsection are in addition to
19 any other taxes authorized by law and must be collected from persons
20 who are taxable by the state under chapters 82.08 and 82.12 RCW upon
21 the occurrence of any taxable event within the county for a county's
22 tax and within a city for a city's tax.

23 (2)(a) Notwithstanding subsection (4) of this section, a minimum
24 of (~~sixty~~) 60 percent of the moneys collected under this section
25 must be used for the following purposes:

26 (i) Constructing or acquiring affordable housing, which may
27 include emergency, transitional, and supportive housing and new units
28 of affordable housing within an existing structure, and facilities
29 providing housing-related services, or acquiring land for these
30 purposes; or

31 (ii) Constructing or acquiring behavioral health-related
32 facilities, or acquiring land for these purposes; or

33 (iii) Funding the rehabilitation, operations, and maintenance
34 costs of new and existing units of affordable housing and facilities
35 where housing-related programs are provided, or newly constructed
36 evaluation and treatment centers.

37 (b) The affordable housing and facilities providing housing-
38 related programs in (a)(i) of this subsection may only be provided to
39 persons within any of the following population groups whose income is

1 at or below (~~sixty~~) 60 percent of the median income of the county
2 imposing the tax:

3 (i) Persons with behavioral health disabilities;

4 (ii) Veterans;

5 (iii) Senior citizens;

6 (iv) Persons who are homeless or at-risk of being homeless,
7 including families with children;

8 (v) Unaccompanied homeless youth or young adults;

9 (vi) Persons with disabilities; or

10 (vii) Domestic violence survivors.

11 (c) The remainder of the moneys collected under this section must
12 be used for rental assistance, the operation, delivery, or evaluation
13 of behavioral health treatment programs and services, or housing-
14 related services.

15 (3)(a) A county that imposes the tax under this section must
16 consult with a city before the county may construct or acquire any of
17 the facilities authorized under subsection (2)(a) of this section
18 within the city limits.

19 (b) Among other priorities, a county that acquires a facility
20 under subsection (2)(a) of this section must provide an opportunity
21 for 15 percent of the units provided at that facility to be provided
22 to individuals who are living in or near the city in which the
23 facility is located, or have ties to that community. The provisions
24 of this subsection (3)(b) do not apply if the county is unable to
25 identify sufficient individuals within the city in need of services
26 that meet the criteria provided in subsection (2)(b) of this section.
27 This prioritization must not jeopardize United States department of
28 housing and urban development funding for the continuum of care
29 program.

30 (4) A county that has not imposed the tax authorized under RCW
31 82.14.460 prior to October 9, 2015, but imposes the tax authorized
32 under this section after a city in that county has imposed the tax
33 authorized under RCW 82.14.460 prior to October 9, 2015, must enter
34 into an interlocal agreement with that city to determine how the
35 services and provisions described in subsection (2) of this section
36 will be allocated and funded in the city.

37 (5) To carry out the purposes of subsection (2)(a) and (b) of
38 this section, the legislative authority of the county or city
39 imposing the tax has the authority to issue general obligation or
40 revenue bonds within the limitations now or hereafter prescribed by

1 the laws of this state, and may use, and is authorized to pledge, up
2 to (~~fifty~~) 50 percent of the moneys collected under this section
3 for repayment of such bonds, in order to finance the provision or
4 construction of affordable housing, facilities where housing-related
5 programs are provided, or evaluation and treatment centers described
6 in subsection (2) (a) (iii) of this section.

7 (6) (a) Moneys collected under this section may be used to offset
8 reductions in state or federal funds for the purposes described in
9 subsection (2) of this section.

10 (b) No more than (~~ten~~) 10 percent of the moneys collected under
11 this section may be used to supplant existing local funds.

12 Part VI

13 Veterans' Assistance Property Tax Levy and the Mental Health and 14 Developmental Disabilities Assistance Property Tax Levy

15 **Sec. 601.** RCW 71.20.110 and 2013 c 123 s 1 are each amended to
16 read as follows:

17 (1) (a) In order to provide additional funds for the coordination
18 and provision of community services for persons with developmental
19 disabilities or mental health services, the county governing
20 authority of each county in the state must (~~budget and~~) levy
21 annually a tax in a sum equal to (~~the amount which would be raised~~
22 ~~by a levy of two and one-half~~) 2.5 cents per (~~thousand dollars~~)
23 \$1,000 of assessed value against the taxable property in the
24 county (~~, or as such amount is modified pursuant to subsection (2) or~~
25 ~~(3) of this section,~~) to be used for such purposes. (~~However, all~~)

26 (b) The levy required in this section must be:

27 (i) Imposed by the legislative authority of the county as a
28 separate levy, independent of the regular property tax levy
29 authorized in RCW 84.52.043(1)(b); or

30 (ii) Imposed by the legislative authority of the county as part
31 of its levy authorized in RCW 84.52.043(1)(b).

32 (2) All or part of the funds collected from the tax levied for
33 the purposes of this section may be transferred to the state of
34 Washington, department of social and health services, for the purpose
35 of obtaining federal matching funds to provide and coordinate
36 community services for persons with developmental disabilities and
37 mental health services. In the event a county elects to transfer such
38 tax funds to the state for this purpose, the state must grant these

1 moneys and the additional funds received as matching funds to
2 service-providing community agencies or community boards in the
3 county which has made such transfer, pursuant to the plan approved by
4 the county, as provided by chapters 71.24 and 71.28 RCW and by
5 chapter 71A.14 RCW, all as now or hereafter amended.

6 ~~((2) The amount of a levy allocated to the purposes specified in
7 this section may be reduced in the same proportion as the regular
8 property tax levy of the county is reduced by chapter 84.55 RCW.~~

9 ~~(3) (a) The amount of a levy allocated to the purposes specified
10 in this section may be modified from the amount required by
11 subsection (1) of this section as follows:~~

12 ~~(i) If the certified levy is reduced from the preceding year's
13 certified levy, the amount of the levy allocated to the purposes
14 specified in this section may be reduced by no more than the same
15 percentage as the certified levy is reduced from the preceding year's
16 certified levy;~~

17 ~~(ii) If the certified levy is increased from the preceding year's
18 certified levy, the amount of the levy allocated to the purposes
19 specified in this section must be increased from the amount of the
20 levy so allocated in the previous year by at least the same
21 percentage as the certified levy is increased from the preceding
22 year's certified levy. However, the amount of the levy allocated to
23 the purposes specified in this section does not have to be increased
24 under this subsection (3) (a) (ii) for the portion of a certified levy
25 increase resulting from a voter-approved increase under RCW 84.55.050
26 that is dedicated to a specific purpose; or~~

27 ~~(iii) If the certified levy is unchanged from the preceding
28 year's certified levy, the amount of the levy allocated to the
29 purposes specified in this section must be equal to or greater than
30 the amount of the levy so allocated in the preceding year.~~

31 ~~(b) For purposes of this subsection, "certified levy" means the
32 property tax levy for general county purposes certified to the county
33 assessor as required by RCW 84.52.070, excluding any amounts
34 certified under chapters 84.69 and 84.68 RCW.~~

35 ~~(4) Subsections (2) and (3) of this section do not preclude a
36 county from increasing the levy amount in subsection (1) of this
37 section to an amount that is greater than the change in the regular
38 county levy.))~~

1 **Sec. 602.** RCW 84.52.043 and 2024 c 361 s 3 are each amended to
2 read as follows:

3 Within and subject to the limitations imposed by RCW 84.52.050 as
4 amended, the regular ad valorem tax levies upon real and personal
5 property by the taxing districts hereafter named are as follows:

6 (1) Levies of the senior taxing districts are as follows: (a) The
7 levies by the state may not exceed the applicable aggregate rate
8 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state
9 equalized value in accordance with the indicated ratio fixed by the
10 state department of revenue to be used exclusively for the support of
11 the common schools; (b) the levy by any county may not exceed \$1.80
12 per \$1,000 of assessed value; (c) the levy by any county pursuant to
13 RCW 73.08.080(1) may not exceed 27 cents per \$1,000 of assessed value
14 or be less than 1.125 cents per \$1,000 of assessed value; (d) the
15 levy by any road district may not exceed \$2.25 per \$1,000 of assessed
16 value; and (~~(d)~~) (e) the levy by any city or town may not exceed
17 \$3.375 per \$1,000 of assessed value. However, any county is hereby
18 authorized to increase its levy from \$1.80 to a rate not to exceed
19 \$2.475 per \$1,000 of assessed value for general county purposes if
20 the total levies for both the county and any road district within the
21 county do not exceed \$4.05 per \$1,000 of assessed value, and no other
22 taxing district has its levy reduced as a result of the increased
23 county levy.

24 (2) The aggregate levies of junior taxing districts and senior
25 taxing districts, other than the state, may not exceed \$5.90 per
26 \$1,000 of assessed valuation. The term "junior taxing districts"
27 includes all taxing districts other than the state, counties, road
28 districts, cities, towns, port districts, and public utility
29 districts. The limitations provided in this subsection do not apply
30 to: (a) Levies at the rates provided by existing law by or for any
31 port or public utility district; (b) excess property tax levies
32 authorized in Article VII, section 2 of the state Constitution; (c)
33 levies for acquiring conservation futures as authorized under RCW
34 84.34.230; (d) levies for emergency medical care or emergency medical
35 services imposed under RCW 84.52.069; (e) levies to finance
36 affordable housing imposed under RCW 84.52.105; (f) the portions of
37 levies by metropolitan park districts that are protected under RCW
38 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;
39 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the
40 portions of levies by fire protection districts and regional fire

1 protection service authorities that are protected under RCW
2 84.52.125; (j) levies by counties for transit-related purposes under
3 RCW 84.52.140; (k) the portion of the levy by flood control zone
4 districts that are protected under RCW 84.52.816; (l) levies imposed
5 by a regional transit authority under RCW 81.104.175; (m) levies
6 imposed by any park and recreation district described under RCW
7 84.52.010(3)(a)(viii); (n) levies for veterans' assistance under RCW
8 73.08.080(1); (o) levies for developmental disabilities or mental
9 health services under RCW 71.20.110; (p) the portion of any levy
10 resulting from the correction of a levy error under RCW 84.52.085(3);
11 and (~~(f)~~) (g) levies for county hospital purposes under RCW
12 36.62.090.

13 **Sec. 603.** RCW 84.52.043 and 2024 c 361 s 4 are each amended to
14 read as follows:

15 Within and subject to the limitations imposed by RCW 84.52.050 as
16 amended, the regular ad valorem tax levies upon real and personal
17 property by the taxing districts hereafter named are as follows:

18 (1) Levies of the senior taxing districts are as follows: (a) The
19 levies by the state may not exceed the applicable aggregate rate
20 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state
21 equalized value in accordance with the indicated ratio fixed by the
22 state department of revenue to be used exclusively for the support of
23 the common schools; (b) the levy by any county may not exceed \$1.80
24 per \$1,000 of assessed value; (c) the levy by any county pursuant to
25 RCW 73.08.080(1) may not exceed 27 cents per \$1,000 of assessed value
26 or be less than 1.125 cents per \$1,000 of assessed value; (d) the
27 levy by any road district may not exceed \$2.25 per \$1,000 of assessed
28 value; and (~~(d)~~) (e) the levy by any city or town may not exceed
29 \$3.375 per \$1,000 of assessed value. However any county is hereby
30 authorized to increase its levy from \$1.80 to a rate not to exceed
31 \$2.475 per \$1,000 of assessed value for general county purposes if
32 the total levies for both the county and any road district within the
33 county do not exceed \$4.05 per \$1,000 of assessed value, and no other
34 taxing district has its levy reduced as a result of the increased
35 county levy.

36 (2) The aggregate levies of junior taxing districts and senior
37 taxing districts, other than the state, may not exceed \$5.90 per
38 \$1,000 of assessed valuation. The term "junior taxing districts"
39 includes all taxing districts other than the state, counties, road

1 districts, cities, towns, port districts, and public utility
2 districts. The limitations provided in this subsection do not apply
3 to: (a) Levies at the rates provided by existing law by or for any
4 port or public utility district; (b) excess property tax levies
5 authorized in Article VII, section 2 of the state Constitution; (c)
6 levies for acquiring conservation futures as authorized under RCW
7 84.34.230; (d) levies for emergency medical care or emergency medical
8 services imposed under RCW 84.52.069; (e) levies to finance
9 affordable housing imposed under RCW 84.52.105; (f) the portions of
10 levies by metropolitan park districts that are protected under RCW
11 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;
12 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the
13 portions of levies by fire protection districts and regional fire
14 protection service authorities that are protected under RCW
15 84.52.125; (j) levies by counties for transit-related purposes under
16 RCW 84.52.140; (k) the portion of the levy by flood control zone
17 districts that are protected under RCW 84.52.816; (l) levies imposed
18 by a regional transit authority under RCW 81.104.175; (m) the portion
19 of any levy resulting from the correction of a levy error under RCW
20 84.52.085(3); ~~((and))~~ (n) levies for veterans' assistance under RCW
21 73.08.080(1); (o) levies for developmental disabilities or mental
22 health services under RCW 71.20.110; and (p) levies for county
23 hospital purposes under RCW 36.62.090.

24 **Sec. 604.** RCW 84.52.010 and 2024 c 361 s 5 are each amended to
25 read as follows:

26 (1) Except as is permitted under RCW 84.55.050, all taxes must be
27 levied or voted in specific amounts.

28 (2) The rate percent of all taxes for state and county purposes,
29 and purposes of taxing districts coextensive with the county, must be
30 determined, calculated and fixed by the county assessors of the
31 respective counties, within the limitations provided by law, upon the
32 assessed valuation of the property of the county, as shown by the
33 completed tax rolls of the county, and the rate percent of all taxes
34 levied for purposes of taxing districts within any county must be
35 determined, calculated, and fixed by the county assessors of the
36 respective counties, within the limitations provided by law, upon the
37 assessed valuation of the property of the taxing districts
38 respectively.

1 (3) When a county assessor finds that the aggregate rate of tax
2 levy on any property, that is subject to the limitations set forth in
3 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in
4 either of these sections, the assessor must recompute and establish a
5 consolidated levy in the following manner:

6 (a) The full certified rates of tax levy for state, county,
7 county road district, regional transit authority, and city or town
8 purposes must be extended on the tax rolls in amounts not exceeding
9 the limitations established by law; however, any state levy takes
10 precedence over all other levies and may not be reduced for any
11 purpose other than that required by RCW 84.55.010. If, as a result of
12 the levies imposed under RCW 36.54.130, 36.69.145 by a park and
13 recreation district described under (a)(viii) of this subsection (3),
14 73.08.080(1), 71.20.110, 84.34.230, 84.52.069, 84.52.105, 36.62.090,
15 the portion of the levy by a metropolitan park district that was
16 protected under RCW 84.52.120, 84.52.125, 84.52.135, and 84.52.140,
17 the portion of the levy by a flood control zone district that was
18 protected under RCW 84.52.816, and any portion of a levy resulting
19 from the correction of a levy error under RCW 84.52.085(3), the
20 combined rate of regular property tax levies that are subject to the
21 one percent limitation exceeds one percent of the true and fair value
22 of any property, then these levies must be reduced as follows:

23 (i) The portion of any levy resulting from the correction of a
24 levy error under RCW 84.52.085(3) must be reduced until the combined
25 rate no longer exceeds one percent of the true and fair value of any
26 property or must be eliminated;

27 (ii) If the combined rate of regular property tax levies that are
28 subject to the one percent limitation still exceeds one percent of
29 the true and fair value of any property, the portion of the levy by a
30 flood control zone district that was protected under RCW 84.52.816
31 must be reduced until the combined rate no longer exceeds one percent
32 of the true and fair value of any property or must be eliminated;

33 (iii) If the combined rate of regular property tax levies that
34 are subject to the one percent limitation still exceeds one percent
35 of the true and fair value of any property, the levy imposed by a
36 county under RCW 84.52.140 must be reduced until the combined rate no
37 longer exceeds one percent of the true and fair value of any property
38 or must be eliminated;

39 (iv) If the combined rate of regular property tax levies that are
40 subject to the one percent limitation still exceeds one percent of

1 the true and fair value of any property, the portion of the levy by a
2 fire protection district or regional fire protection service
3 authority that is protected under RCW 84.52.125 must be reduced until
4 the combined rate no longer exceeds one percent of the true and fair
5 value of any property or must be eliminated;

6 (v) If the combined rate of regular property tax levies that are
7 subject to the one percent limitation still exceeds one percent of
8 the true and fair value of any property, the levy imposed by a county
9 under RCW 84.52.135 must be reduced until the combined rate no longer
10 exceeds one percent of the true and fair value of any property or
11 must be eliminated;

12 (vi) If the combined rate of regular property tax levies that are
13 subject to the one percent limitation still exceeds one percent of
14 the true and fair value of any property, the levy imposed by a ferry
15 district under RCW 36.54.130 must be reduced until the combined rate
16 no longer exceeds one percent of the true and fair value of any
17 property or must be eliminated;

18 (vii) If the combined rate of regular property tax levies that
19 are subject to the one percent limitation still exceeds one percent
20 of the true and fair value of any property, the portion of the levy
21 by a metropolitan park district that is protected under RCW 84.52.120
22 must be reduced until the combined rate no longer exceeds one percent
23 of the true and fair value of any property or must be eliminated;

24 (viii) If the combined rate of regular property tax levies that
25 are subject to the one percent limitation still exceeds one percent
26 of the true and fair value of any property, then the levies imposed
27 under RCW 36.69.145 must be reduced until the combined rate no longer
28 exceeds one percent of the true and fair value of any property or
29 must be eliminated. This subsection (3)(a)(viii) only applies to a
30 park and recreation district located on an island and within a county
31 with a population exceeding 2,000,000;

32 (ix) If the combined rate of regular property tax levies that are
33 subject to the one percent limitation still exceeds one percent of
34 the true and fair value of any property, then the levies imposed
35 under RCW 84.34.230, 84.52.105, 36.62.090, and any portion of the
36 levy imposed under RCW 84.52.069 that is in excess of 30 cents per
37 \$1,000 of assessed value, must be reduced on a pro rata basis until
38 the combined rate no longer exceeds one percent of the true and fair
39 value of any property or must be eliminated; and

1 (x) If the combined rate of regular property tax levies that are
2 subject to the one percent limitation still exceeds one percent of
3 the true and fair value of any property, then the 30 cents per \$1,000
4 of assessed value of tax levy imposed under RCW 84.52.069 must be
5 reduced until the combined rate no longer exceeds one percent of the
6 true and fair value of any property or eliminated.

7 (b) The certified rates of tax levy subject to these limitations
8 by all junior taxing districts imposing taxes on such property must
9 be reduced or eliminated as follows to bring the consolidated levy of
10 taxes on such property within the provisions of these limitations:

11 (i) First, the certified property tax levy authorized under RCW
12 84.52.821 must be reduced on a pro rata basis or eliminated;

13 (ii) Second, if the consolidated tax levy rate still exceeds
14 these limitations, the certified property tax levy rates of those
15 junior taxing districts authorized under RCW 36.68.525, 36.69.145
16 except a park and recreation district described under (a)(viii) of
17 this subsection, 35.95A.100, and 67.38.130 must be reduced on a pro
18 rata basis or eliminated;

19 (iii) Third, if the consolidated tax levy rate still exceeds
20 these limitations, the certified property tax levy rates of flood
21 control zone districts other than the portion of a levy protected
22 under RCW 84.52.816 must be reduced on a pro rata basis or
23 eliminated;

24 (iv) Fourth, if the consolidated tax levy rate still exceeds
25 these limitations, the certified property tax levy rates of all other
26 junior taxing districts, other than fire protection districts,
27 regional fire protection service authorities, library districts, the
28 first 50 cents per \$1,000 of assessed valuation levies for
29 metropolitan park districts, and the first 50 cents per \$1,000 of
30 assessed valuation levies for public hospital districts, must be
31 reduced on a pro rata basis or eliminated;

32 (v) Fifth, if the consolidated tax levy rate still exceeds these
33 limitations, the first 50 cents per \$1,000 of assessed valuation
34 levies for metropolitan park districts created on or after January 1,
35 2002, must be reduced on a pro rata basis or eliminated;

36 (vi) Sixth, if the consolidated tax levy rate still exceeds these
37 limitations, the certified property tax levy rates authorized to fire
38 protection districts under RCW 52.16.140 and 52.16.160 and regional
39 fire protection service authorities under RCW 52.26.140(1) (b) and
40 (c) must be reduced on a pro rata basis or eliminated; (~~and~~)

1 (vii) Seventh, if the consolidated tax levy rate still exceeds
2 these limitations, the certified property tax levy rates authorized
3 for fire protection districts under RCW 52.16.130, regional fire
4 protection service authorities under RCW 52.26.140(1)(a), library
5 districts, metropolitan park districts created before January 1,
6 2002, under their first 50 cents per \$1,000 of assessed valuation
7 levy, and public hospital districts under their first 50 cents per
8 \$1,000 of assessed valuation levy, must be reduced on a pro rata
9 basis or eliminated;

10 (viii) Eighth, if the consolidated tax levy rate still exceeds
11 these limitations, the certified property tax levy rates authorized
12 for veterans' assistance under RCW 73.08.080(1) must be reduced on a
13 pro rata basis or eliminated; and

14 (ix) Ninth, if the consolidated tax levy rate still exceeds these
15 limitations, the certified property tax levy rates authorized for
16 developmental disabilities or mental health services under RCW
17 71.20.110(1) must be reduced on a pro rata basis or eliminated.

18 **Sec. 605.** RCW 84.52.010 and 2024 c 361 s 6 are each amended to
19 read as follows:

20 (1) Except as is permitted under RCW 84.55.050, all taxes must be
21 levied or voted in specific amounts.

22 (2) The rate percent of all taxes for state and county purposes,
23 and purposes of taxing districts coextensive with the county, must be
24 determined, calculated and fixed by the county assessors of the
25 respective counties, within the limitations provided by law, upon the
26 assessed valuation of the property of the county, as shown by the
27 completed tax rolls of the county, and the rate percent of all taxes
28 levied for purposes of taxing districts within any county must be
29 determined, calculated and fixed by the county assessors of the
30 respective counties, within the limitations provided by law, upon the
31 assessed valuation of the property of the taxing districts
32 respectively.

33 (3) When a county assessor finds that the aggregate rate of tax
34 levy on any property, that is subject to the limitations set forth in
35 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in
36 either of these sections, the assessor must recompute and establish a
37 consolidated levy in the following manner:

38 (a) The full certified rates of tax levy for state, county,
39 county road district, regional transit authority, and city or town

1 purposes must be extended on the tax rolls in amounts not exceeding
2 the limitations established by law; however any state levy takes
3 precedence over all other levies and may not be reduced for any
4 purpose other than that required by RCW 84.55.010. If, as a result of
5 the levies imposed under RCW 36.54.130, 73.08.080(1), 84.34.230,
6 84.52.069, 84.52.105, 36.62.090, the portion of the levy by a
7 metropolitan park district that was protected under RCW 84.52.120,
8 84.52.125, 84.52.135, and 84.52.140, the portion of the levy by a
9 flood control zone district that was protected under RCW 84.52.816,
10 and the portion of any levy resulting from the correction of a levy
11 error under RCW 84.52.085(3), the combined rate of regular property
12 tax levies that are subject to the one percent limitation exceeds one
13 percent of the true and fair value of any property, then these levies
14 must be reduced as follows:

15 (i) The portion of any levy resulting from the correction of a
16 levy error under RCW 84.52.085(3) must be reduced until the combined
17 rate no longer exceeds one percent of the true and fair value of any
18 property or must be eliminated;

19 (ii) If the combined rate of regular property tax levies that are
20 subject to the one percent limitation still exceeds one percent of
21 the true and fair value of any property, the portion of the levy by a
22 flood control zone district that was protected under RCW 84.52.816
23 must be reduced until the combined rate no longer exceeds one percent
24 of the true and fair value of any property or must be eliminated;

25 (iii) If the combined rate of regular property tax levies that
26 are subject to the one percent limitation still exceeds one percent
27 of the true and fair value of any property, the levy imposed by a
28 county under RCW 84.52.140 must be reduced until the combined rate no
29 longer exceeds one percent of the true and fair value of any property
30 or must be eliminated;

31 (iv) If the combined rate of regular property tax levies that are
32 subject to the one percent limitation still exceeds one percent of
33 the true and fair value of any property, the portion of the levy by a
34 fire protection district or regional fire protection service
35 authority that is protected under RCW 84.52.125 must be reduced until
36 the combined rate no longer exceeds one percent of the true and fair
37 value of any property or must be eliminated;

38 (v) If the combined rate of regular property tax levies that are
39 subject to the one percent limitation still exceeds one percent of
40 the true and fair value of any property, the levy imposed by a county

1 under RCW 84.52.135 must be reduced until the combined rate no longer
2 exceeds one percent of the true and fair value of any property or
3 must be eliminated;

4 (vi) If the combined rate of regular property tax levies that are
5 subject to the one percent limitation still exceeds one percent of
6 the true and fair value of any property, the levy imposed by a ferry
7 district under RCW 36.54.130 must be reduced until the combined rate
8 no longer exceeds one percent of the true and fair value of any
9 property or must be eliminated;

10 (vii) If the combined rate of regular property tax levies that
11 are subject to the one percent limitation still exceeds one percent
12 of the true and fair value of any property, the portion of the levy
13 by a metropolitan park district that is protected under RCW 84.52.120
14 must be reduced until the combined rate no longer exceeds one percent
15 of the true and fair value of any property or must be eliminated;

16 (viii) If the combined rate of regular property tax levies that
17 are subject to the one percent limitation still exceeds one percent
18 of the true and fair value of any property, then the levies imposed
19 under RCW 84.34.230, 84.52.105, 36.62.090, and any portion of the
20 levy imposed under RCW 84.52.069 that is in excess of 30 cents per
21 \$1,000 of assessed value, must be reduced on a pro rata basis until
22 the combined rate no longer exceeds one percent of the true and fair
23 value of any property or must be eliminated; and

24 (ix) If the combined rate of regular property tax levies that are
25 subject to the one percent limitation still exceeds one percent of
26 the true and fair value of any property, then the 30 cents per \$1,000
27 of assessed value of tax levy imposed under RCW 84.52.069 must be
28 reduced until the combined rate no longer exceeds one percent of the
29 true and fair value of any property or eliminated.

30 (b) The certified rates of tax levy subject to these limitations
31 by all junior taxing districts imposing taxes on such property must
32 be reduced or eliminated as follows to bring the consolidated levy of
33 taxes on such property within the provisions of these limitations:

34 (i) First, the certified property tax levy authorized under RCW
35 84.52.821 must be reduced on a pro rata basis or eliminated;

36 (ii) Second, if the consolidated tax levy rate still exceeds
37 these limitations, the certified property tax levy rates of those
38 junior taxing districts authorized under RCW 36.68.525, 36.69.145,
39 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or
40 eliminated;

1 (iii) Third, if the consolidated tax levy rate still exceeds
2 these limitations, the certified property tax levy rates of flood
3 control zone districts other than the portion of a levy protected
4 under RCW 84.52.816 must be reduced on a pro rata basis or
5 eliminated;

6 (iv) Fourth, if the consolidated tax levy rate still exceeds
7 these limitations, the certified property tax levy rates of all other
8 junior taxing districts, other than fire protection districts,
9 regional fire protection service authorities, library districts, the
10 first 50 cents per \$1,000 of assessed valuation levies for
11 metropolitan park districts, and the first 50 cents per \$1,000 of
12 assessed valuation levies for public hospital districts, must be
13 reduced on a pro rata basis or eliminated;

14 (v) Fifth, if the consolidated tax levy rate still exceeds these
15 limitations, the first 50 cents per \$1,000 of assessed valuation
16 levies for metropolitan park districts created on or after January 1,
17 2002, must be reduced on a pro rata basis or eliminated;

18 (vi) Sixth, if the consolidated tax levy rate still exceeds these
19 limitations, the certified property tax levy rates authorized to fire
20 protection districts under RCW 52.16.140 and 52.16.160 and regional
21 fire protection service authorities under RCW 52.26.140(1) (b) and
22 (c) must be reduced on a pro rata basis or eliminated; (~~and~~)

23 (vii) Seventh, if the consolidated tax levy rate still exceeds
24 these limitations, the certified property tax levy rates authorized
25 for fire protection districts under RCW 52.16.130, regional fire
26 protection service authorities under RCW 52.26.140(1)(a), library
27 districts, metropolitan park districts created before January 1,
28 2002, under their first 50 cents per \$1,000 of assessed valuation
29 levy, and public hospital districts under their first 50 cents per
30 \$1,000 of assessed valuation levy, must be reduced on a pro rata
31 basis or eliminated;

32 (viii) Eighth, if the consolidated tax levy rate still exceeds
33 these limitations, the certified property tax levy rates authorized
34 for veterans' assistance under RCW 73.08.080(1) must be reduced on a
35 pro rata basis or eliminated; and

36 (ix) Ninth, if the consolidated tax levy rate still exceeds these
37 limitations, the certified property tax levy rates authorized for
38 developmental disabilities or mental health services under RCW
39 71.20.110(1) must be reduced on a pro rata basis or eliminated.

1 months prior to the date on which the proposed levy, or the first of
2 the two consecutive levies, is to be made, except as provided in
3 subsection (2) of this section. The ballot of the proposition shall
4 state the dollar rate or rates, proposed for each year, up to two
5 consecutive years, and shall clearly state the conditions, if any,
6 which are applicable under subsection (4) of this section.

7 (2) Subject to statutory dollar limitations, a proposition placed
8 before the voters under this section may authorize annual increases
9 in levies for multiple consecutive years, up to (~~six~~) 10
10 consecutive years, during which period each year's authorized maximum
11 legal levy shall be used as the base upon which an increased levy
12 limit for the succeeding year is computed, but the ballot proposition
13 must state the dollar rate proposed only for the first year of the
14 consecutive years and must state the limit factor, or a specified
15 index to be used for determining a limit factor, such as the consumer
16 price index, which need not be the same for all years, by which the
17 regular tax levy for the district may be increased in each of the
18 subsequent consecutive years. Elections for this purpose must be held
19 at a primary or general election. The title of each ballot measure
20 must state the limited purposes for which the proposed annual
21 increases during the specified period of up to (~~six~~) 10 consecutive
22 years shall be used.

23 (3) After a levy authorized pursuant to this section is made, the
24 dollar amount of such levy may not be used for the purpose of
25 computing the limitations for subsequent levies provided for in this
26 chapter, unless the ballot proposition expressly states that the levy
27 made under this section will be used for this purpose.

28 (4) If expressly stated, a proposition placed before the voters
29 under subsection (1) or (2) of this section may:

30 (a) Use the dollar amount of (~~a~~) the final levy under
31 subsection (1) of this section, or the dollar amount of the final
32 levy under subsection (2) of this section, for the purpose of
33 computing the limitations for subsequent levies provided for in this
34 chapter;

35 (b) Limit the period for which the increased levy is to be made
36 under (a) of this subsection;

37 (c) Limit the purpose for which the increased levy is to be made
38 under (a) of this subsection, but if the limited purpose includes
39 making redemption payments on bonds;

1 (i) For the county in which the state capitol is located, the
2 period for which the increased levies are made may not exceed 25
3 years; and

4 (ii) For districts other than a district under (c)(i) of this
5 subsection, the period for which the increased levies are made may
6 not exceed nine years;

7 (d) Set the levy or levies at a rate less than the maximum rate
8 allowed for the district;

9 (e) Provide that the exemption authorized by RCW 84.36.381 will
10 apply to the levy of any additional regular property taxes authorized
11 by voters; or

12 (f) Include any combination of the conditions in this subsection.

13 (5) Except as otherwise expressly stated in an approved ballot
14 measure under this section, subsequent levies shall be computed as
15 if:

16 (a) The proposition under this section had not been approved; and

17 (b) The taxing district had made levies at the maximum rates
18 which would otherwise have been allowed under this chapter during the
19 years levies were made under the proposition.

20 Part VIII

21 Sales Tax on Rental Cars

22 **Sec. 801.** RCW 82.14.049 and 2020 c 139 s 23 are each amended to
23 read as follows:

24 (1) The legislative authority of any county may impose a sales
25 and use tax, in addition to the tax authorized by RCW 82.14.030, upon
26 retail car rentals within the county that are taxable by the state
27 under chapters 82.08 and 82.12 RCW. The rate of tax is one percent of
28 the selling price in the case of a sales tax or rental value of the
29 vehicle in the case of a use tax. Proceeds of the tax may not be used
30 to subsidize any professional sports team and must be used solely for
31 the following purposes:

32 (a) Acquiring, constructing, maintaining, or operating public
33 sports stadium facilities;

34 (b) Engineering, planning, financial, legal, or professional
35 services incidental to public sports stadium facilities;

36 (c) Youth or amateur sport activities or facilities; (~~(e)~~)

37 (d) Debt or refinancing debt issued for the purposes of
38 subsection (1) of this section; or

1 (e) Criminal justice purposes as defined in RCW 82.14.345.

2 (2) In a county of (~~one million~~) 1,000,000 or more, at least
3 (~~seventy-five~~) 75 percent of the tax imposed under this section
4 must be used to retire the debt on the stadium under RCW
5 67.28.180(2)(b)(i)(B), until that debt is fully retired.

6 **Part IX**
7 **Miscellaneous**

8 NEW SECTION. Sec. 901. Sections 301 and 302 of this act
9 constitute a new chapter in Title 36 RCW.

10 NEW SECTION. Sec. 902. Sections 601 through 606 of this act
11 apply to taxes levied for collection in 2027 and thereafter.

12 NEW SECTION. Sec. 903. Section 602 of this act expires January
13 1, 2027.

14 NEW SECTION. Sec. 904. Section 603 of this act takes effect
15 January 1, 2027.

16 NEW SECTION. Sec. 905. Section 604 of this act expires January
17 1, 2027.

18 NEW SECTION. Sec. 906. Section 605 of this act takes effect
19 January 1, 2027.

20 NEW SECTION. Sec. 907. Except for sections 603 and 605 of this
21 act, this act takes effect July 1, 2026.

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