

**RCW 82.14.545 Mitigation payments. (*Expires July 1, 2026.*) (1)**

In order to mitigate local sales tax revenue net losses as a result of the sourcing provisions of the streamlined sales and use tax agreement under this title, the state treasurer, on July 1, 2021, and each July 1st thereafter through July 1, 2026, must transfer into the manufacturing and warehousing job centers account from the general fund the sum required to provide mitigation payments to qualifying jurisdictions as described under this section.

(2) The department shall provide each qualified local taxing district a quarterly mitigation payment from the warehousing and manufacturing job center assistance program equal to the streamlined sales tax mitigation payment that was provided to that qualified local taxing district on June 30, 2020. Starting on July 1, 2022, the amount of the quarterly mitigation payment shall be reduced by 20 percent of the previous year's payment for that same quarter.

(3) "Qualified local taxing district" means a city that received a quarterly streamlined sales tax mitigation payment from the state on June 30, 2020, of at least \$60,000.

(4) This section expires July 1, 2026. [2021 c 83 s 2.]

**Findings—2021 c 83:** "The legislature recognizes that changes in sales tax sourcing laws created a significant negative fiscal impact on communities with a concentration of warehousing, manufacturing, and shipping. These communities are vital job centers to our state economy and are some of the most diverse communities in our state.

Furthermore, the infrastructure demands to support these industries are significant. The legislature hereby creates the warehousing and manufacturing job center assistance program to provide these communities with revenue to mitigate for the negative fiscal impact of changes in sales tax sourcing laws, and fund important infrastructure to maintain these key job centers." [2021 c 83 s 1.]

**Effective date—2021 c 83:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2021." [2021 c 83 s 4.]