

**RCW 82.14.445 Sales and use tax for passenger-only ferry service districts.** (1) Passenger-only ferry service districts providing passenger-only ferry service as provided in RCW 36.57A.222 may submit an authorizing proposition to the voters and, if approved by a majority of persons voting, fix and impose a sales and use tax in accordance with the terms of this chapter, solely for the purpose of providing passenger-only ferry service and associated services to support and augment passenger-only ferry service operation.

(2) The tax authorized under this section is in addition to other taxes authorized by law and must be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of a taxable event within the taxing district. The maximum rate of the tax must be approved by the voters and may not exceed three-tenths of one percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax.  
[2015 3rd sp.s. c 44 s 315.]

**Effective date—2015 3rd sp.s. c 44:** See note following RCW 46.68.395.