

Chapter 365-240 WAC
AFFORDABLE AND SUPPORTIVE HOUSING—LOCAL SALES AND USE TAX

NEW SECTION

WAC 365-240-010 Authority. This chapter is promulgated pursuant to the authority granted in RCW 82.14.540 requiring counties and cities that impose the local sales and use tax for affordable and supportive housing to report annually to the department of commerce on the collection and use of the revenue and for the department of commerce to adopt rules prescribing the content of those reports.

NEW SECTION

WAC 365-240-020 Authorized uses of tax revenue. Counties with populations over four hundred thousand and cities with populations over one hundred thousand may use tax revenue for (1) acquiring, rehabilitating, or constructing affordable housing, which may include new units within an existing structure or facilities providing supportive housing services under RCW 71.24.385 (behavioral health organizations); or (2) operations and maintenance costs of new units of affordable or supportive housing.

Counties with populations under four hundred thousand and cities with populations under one hundred thousand population may use tax revenue for the activities outlined above, as well as to provide rental assistance to tenants that are at or below sixty percent of the median income of the county or city that is imposing the tax.

NEW SECTION

WAC 365-240-030 Annual report to the department of commerce. Jurisdictions must submit a report to the department by October 1st annually with the following information pertaining to the most recent fiscal year. Reports submitted by a lead jurisdiction or managing entity pursuant to an interlocal agreement must be accompanied by contract language designating the responsible entity for submitting annual reports and ensuring their accuracy.

- (1) Revenue collection:
 - (a) Total tax distribution from the department of revenue;
 - (b) Applicable tax rate.
- (2) Program activities:
 - (a) Total funds committed;
 - (b) Number, types and status of supported projects;
 - (c) Degree of leverage with other public and private funds;
 - (d) Total funds utilized for rent assistance;
 - (e) Duration of affordability for supported projects.

- (3) Program outputs:
 - (a) Total funds committed for loans and grants;
 - (b) Total funds obligated to support bonding activities;
 - (c) Total funds committed for operations and maintenance of new units of affordable or supportive housing;
 - (d) Total number of households served with rent assistance;
 - (e) Target populations served.