
HOUSE BILL 2262

State of Washington 61st Legislature 2009 Regular Session

By Representatives Anderson and Rodne

Read first time 02/19/09. Referred to Committee on Finance.

1 AN ACT Relating to law enforcement services in counties with a
2 population of one million five hundred thousand or more; and amending
3 RCW 82.46.010.

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

5 **Sec. 1.** RCW 82.46.010 and 1994 c 272 s 1 are each amended to read
6 as follows:

7 (1) The legislative authority of any county or city shall identify
8 in the adopted budget the capital projects funded in whole or in part
9 from the proceeds of the tax authorized in this section, and shall
10 indicate that such tax is intended to be in addition to other funds
11 that may be reasonably available for such capital projects.

12 (2)(a) The legislative authority of any county or any city may
13 impose an excise tax on each sale of real property in the
14 unincorporated areas of the county for the county tax and in the
15 corporate limits of the city for the city tax at a rate not exceeding
16 one-quarter of one percent of the selling price. The revenues from
17 this tax shall be used by any city or county with a population of five
18 thousand or less and any city or county that does not plan under RCW

1 36.70A.040 for any capital purpose identified in a capital improvements
2 plan and local capital improvements, including those listed in RCW
3 35.43.040.

4 (b) After April 30, 1992, revenues generated from the tax imposed
5 under this subsection in counties over five thousand population and
6 cities over five thousand population that are required or choose to
7 plan under RCW 36.70A.040 shall be used solely for financing capital
8 projects specified in a capital facilities plan element of a
9 comprehensive plan and housing relocation assistance under RCW
10 59.18.440 and 59.18.450. However, revenues (~~((a))~~) (i) pledged by such
11 counties and cities to debt retirement prior to April 30, 1992, may
12 continue to be used for that purpose until the original debt for which
13 the revenues were pledged is retired, or (~~((b))~~) (ii) committed prior
14 to April 30, 1992, by such counties or cities to a project may continue
15 to be used for that purpose until the project is completed.

16 (c) A county may not impose the tax authorized in this subsection,
17 beginning July 1, 2010, if the county's intergovernmental revenues for
18 police operations as a percentage of all expenditures for police
19 operations, exceeds forty percent. The percentage calculation under
20 this subsection is based on expenditures in the adopted budget for the
21 prior calendar year. If a county later meets the requirements of this
22 subsection, the tax may be reimposed on July 1st of the year following
23 the year in which the requirements of this subsection are met. This
24 subsection only applies to counties with a population of one million
25 five hundred thousand or more.

26 (3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the
27 legislative authority of any county or any city may impose an
28 additional excise tax on each sale of real property in the
29 unincorporated areas of the county for the county tax and in the
30 corporate limits of the city for the city tax at a rate not exceeding
31 one-half of one percent of the selling price.

32 (4) Taxes imposed under this section shall be collected from
33 persons who are taxable by the state under chapter 82.45 RCW upon the
34 occurrence of any taxable event within the unincorporated areas of the
35 county or within the corporate limits of the city, as the case may be.

36 (5) Taxes imposed under this section shall comply with all
37 applicable rules, regulations, laws, and court decisions regarding real
38 estate excise taxes as imposed by the state under chapter 82.45 RCW.

1 (6) As used in this section, "city" means any city or town and
2 "capital project" means those public works projects of a local
3 government for planning, acquisition, construction, reconstruction,
4 repair, replacement, rehabilitation, or improvement of streets; roads;
5 highways; sidewalks; street and road lighting systems; traffic signals;
6 bridges; domestic water systems; storm and sanitary sewer systems;
7 parks; recreational facilities; law enforcement facilities; fire
8 protection facilities; trails; libraries; administrative and/or
9 judicial facilities; river and/or waterway flood control projects by
10 those jurisdictions that, prior to June 11, 1992, have expended funds
11 derived from the tax authorized by this section for such purposes; and,
12 until December 31, 1995, housing projects for those jurisdictions that,
13 prior to June 11, 1992, have expended or committed to expend funds
14 derived from the tax authorized by this section or the tax authorized
15 by RCW 82.46.035 for such purposes.

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