S-1876.1				

SECOND SUBSTITUTE SENATE BILL 5595

State of Washington 62nd Legislature 2011 Regular Session

By Senate Ways & Means (originally sponsored by Senator Parlette)
READ FIRST TIME 02/25/11.

- AN ACT Relating to distribution of the public utility district privilege tax; amending RCW 54.28.090; and creating a new section.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

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- 4 **Sec. 1.** RCW 54.28.090 and 1980 c 154 s 9 are each amended to read 5 as follows:
 - (1) The county legislative authority of each county ((shall)) must direct the county treasurer to deposit funds to the credit of each taxing district in the county, other than school districts, according to the manner they deem most equitable; except not less than an amount equal to three-fourths of one percent of the gross revenues obtained by a district from the sale of electric energy within any incorporated city or town ((shall)) must be remitted to such city or town. Information furnished by the district to the county legislative authority ((shall)) must be the basis for the determination of the amount to be paid to such cities or towns under this subsection.
 - (2) In the event that a county receives tax proceeds under RCW 54.28.050 because a public utility district operated by another county owns fee title to property in a city or town in the county that receives such tax proceeds, and that city or town adjoins a reservoir

p. 1 2SSB 5595

- 1 <u>on the Columbia river wholly or partially created by such district's</u>
- 2 <u>hydroelectric facility which began commercial power generation in 1967</u>,
- 3 but the district has no sales of electrical energy in that city or
- 4 town, the county may retain sixty percent of such tax proceeds. The
- 5 county must remit the remainder of the tax proceeds to the city or town
- 6 in which the district owns fee title to property but has no sales of
- 7 electrical energy. If the district owns fee title to property in more
- 8 than one city or town in the county receiving such tax proceeds, and
- 9 has no sales of electrical energy in those cities or towns, the
- 10 remainder of the tax must be divided evenly among all such cities and
- 11 towns.
- 12 $\underline{\text{(3)}}$ The provisions of this section $((\frac{\text{shall}}{\text{shall}}))$ do not apply to the
- distribution of taxes collected under RCW 54.28.025.
- 14 <u>NEW SECTION.</u> **Sec. 2.** This act applies to public utility district
- 15 privilege taxes to be distributed in 2012 and each year thereafter.

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