
SUBSTITUTE HOUSE BILL 2007

State of Washington

53rd Legislature

1993 Regular Session

By House Committee on Revenue (originally sponsored by Representatives Ogden, Wood and H. Myers)

Read first time 03/08/93.

1 AN ACT Relating to low-income housing; and amending RCW 82.46.010.

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

3 **Sec. 1.** RCW 82.46.010 and 1992 c 221 s 1 are each amended to read
4 as follows:

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

10 (2) The legislative authority of any county or any city may impose
11 an excise tax on each sale of real property in the unincorporated areas
12 of the county for the county tax and in the corporate limits of the
13 city for the city tax at a rate not exceeding one-quarter of one
14 percent of the selling price. The revenues from this tax shall be used
15 by the respective jurisdictions for (~~local~~) capital improvements,
16 including those listed in RCW 35.43.040.

17 After April 30, 1992, revenues generated from the tax imposed under
18 this subsection in counties over five thousand population and cities
19 over five thousand population that are required or choose to plan under

1 RCW 36.70A.040 shall be used solely for financing capital projects
2 specified in a capital facilities plan element of a comprehensive plan,
3 housing projects consistent with policies specified in a housing
4 element of a comprehensive plan, and housing relocation assistance
5 under RCW 59.18.440 and 59.18.450. Revenues received under this
6 subsection may not be used for public aid or services to persons in
7 need, other than housing relocation assistance under RCW 59.18.440 and
8 59.18.450. However, revenues (a) pledged by such counties and cities
9 to debt retirement prior to April 30, 1992, may continue to be used for
10 that purpose until the original debt for which the revenues were
11 pledged is retired, or (b) committed prior to April 30, 1992, by such
12 counties or cities to a project may continue to be used for that
13 purpose until the project is completed.

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

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

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

27 (6) As used in this section, "city" means any city or town ((and));
28 "capital project" means those public works projects of a local
29 government for planning, acquisition, construction, reconstruction,
30 repair, replacement, rehabilitation, or improvement of streets; roads;
31 highways; sidewalks; street and road lighting systems; traffic signals;
32 bridges; domestic water systems; storm and sanitary sewer systems;
33 parks; recreational facilities; law enforcement facilities; fire
34 protection facilities; trails; libraries; administrative and/or
35 judicial facilities; river and/or waterway flood control projects by
36 those jurisdictions that, prior to June 11, 1992, have expended funds
37 derived from the tax authorized by this section for such purposes; and,
38 ((until December 31, 1995,)) "housing projects" ((for those
39 jurisdictions that, prior to June 11, 1992, have expended or committed

1 ~~to expend funds derived from the tax authorized by this section or the~~
2 ~~tax authorized by RCW 82.46.035 for such purposes))~~ means the
3 construction, reconstruction, acquisition, or rehabilitation of
4 publicly owned housing or nonprofit housing to serve low-income
5 persons.

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