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SENATE BILL 6358

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State of Washington

54th Legislature

1996 Regular Session

By Senators Morton and McCaslin

Read first time 01/12/96. Referred to Committee on Government Operations.

1 AN ACT Relating to financing solid waste improvements and projects;  
2 and amending RCW 82.46.010.

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

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

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

11 (2) The legislative authority of any county or any city may impose  
12 an excise tax on each sale of real property in the unincorporated areas  
13 of the county for the county tax and in the corporate limits of the  
14 city for the city tax at a rate not exceeding one-quarter of one  
15 percent of the selling price. The revenues from this tax shall be used  
16 by any city or county with a population of five thousand or less and  
17 any city or county that does not plan under RCW 36.70A.040 for any  
18 capital purpose identified in a capital improvements plan and local

1 capital improvements, including those listed in RCW 35.43.040 and solid  
2 waste improvements and projects.

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

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

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

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

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

1 projects for those jurisdictions that, prior to June 11, 1992, have  
2 expended or committed to expend funds derived from the tax authorized  
3 by this section or the tax authorized by RCW 82.46.035 for such  
4 purposes.

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