

**ESSB 5033** - H AMD CB COMM AMD (H-2586.1/17) **552**

By Representative DeBolt

ADOPTED 04/12/2017

1 On page 16, after line 37 of the striking amendment, insert the  
2 following:

3

4 "Sec. 13. RCW 82.45.060 and 2013 2nd sp.s. c 9 s 6 are each  
5 amended to read as follows:

6 There is imposed an excise tax upon each sale of real property  
7 at the rate of one and twenty-eight one-hundredths percent of the  
8 selling price. Beginning July 1, 2013, and ending June 30, (~~2019~~)  
9 2021, an amount equal to two percent of the proceeds of this tax  
10 must be deposited in the public works assistance account created in  
11 RCW 43.155.050, and an amount equal to four and one-tenth percent  
12 must be deposited in the education legacy trust account created in  
13 RCW 83.100.230. Thereafter, an amount equal to six and one-tenth  
14 percent of the proceeds of this tax to the state treasurer must be  
15 deposited in the public works assistance account created in RCW  
16 43.155.050. Except as otherwise provided in this section, an amount  
17 equal to one and six-tenths percent of the proceeds of this tax to  
18 the state treasurer must be deposited in the city-county assistance  
19 account created in RCW 43.08.290.

20

21 **Sec. 14.** RCW 82.16.020 and 2015 3rd sp.s. c 6 s 703 are each  
22 amended to read as follows:

23 (1) There is levied and collected from every person a tax for  
24 the act or privilege of engaging within this state in any one or  
25 more of the businesses herein mentioned. The tax is equal to the  
26 gross income of the business, multiplied by the rate set out after  
27 the business, as follows:

1 (a) Express, sewerage collection, and telegraph businesses:

2 Three and six-tenths percent;

3 (b) Light and power business: Three and sixty-two one-hundredths  
4 percent;

5 (c) Gas distribution business: Three and six-tenths percent;

6 (d) Urban transportation business: Six-tenths of one percent;

7 (e) Vessels under sixty-five feet in length, except tugboats,  
8 operating upon the waters within the state: Six-tenths of one  
9 percent;

10 (f) Motor transportation, railroad, railroad car, and tugboat  
11 businesses, and all public service businesses other than ones  
12 mentioned above: One and eight-tenths of one percent;

13 (g) Water distribution business: Four and seven-tenths percent;

14 (h) Log transportation business: One and twenty-eight one-  
15 hundredths percent. The reduced rate established in this subsection  
16 (1)(h) is not subject to the ten-year expiration provision in RCW  
17 82.32.805(1)(a).

18 (2) An additional tax is imposed equal to the rate specified in  
19 RCW 82.02.030 multiplied by the tax payable under subsection (1) of  
20 this section.

21 (3) Twenty percent of the moneys collected under subsection (1)  
22 of this section on water distribution businesses and sixty percent  
23 of the moneys collected under subsection (1) of this section on  
24 sewerage collection businesses must be deposited in the education  
25 legacy trust account created in RCW 83.100.230 from July 1, 2013,  
26 through June 30, (~~2019~~) 2021, and thereafter in the public works  
27 assistance account created in RCW 43.155.050.

28

29 **Sec. 15.** RCW 82.18.040 and 2013 2nd sp.s. c 9 s 8 are each  
30 amended to read as follows:

31 (1) Taxes collected under this chapter must be held in trust  
32 until paid to the state. Except as otherwise provided in this  
33 subsection (1), taxes received by the state must be deposited in the  
34 public works assistance account created in RCW 43.155.050. For the

1 period beginning July 1, 2011, and ending June 30, 2015, taxes  
2 received by the state under this chapter must be deposited in the  
3 general fund for general purpose expenditures. For fiscal years  
4 2016, 2017, and 2018, one-half of the taxes received by the state  
5 under this chapter must be deposited in the general fund for general  
6 purpose expenditures and the remainder deposited in the education  
7 legacy trust account created in RCW 83.100.230. For fiscal years  
8 2019, 2020, and 2021, taxes received by the state under this chapter  
9 must be deposited in the education legacy trust account created in  
10 RCW 83.100.230. Any person collecting the tax who appropriates or  
11 converts the tax collected is guilty of a gross misdemeanor if the  
12 money required to be collected is not available for payment on the  
13 date payment is due. If a taxpayer fails to pay the tax imposed by  
14 this chapter to the person charged with collection of the tax and  
15 the person charged with collection fails to pay the tax to the  
16 department, the department may, in its discretion, proceed directly  
17 against the taxpayer for collection of the tax.

18 (2) The tax is due from the taxpayer within twenty-five days  
19 from the date the taxpayer is billed by the person collecting the  
20 tax.

21 (3) The tax is due from the person collecting the tax at the end  
22 of the tax period in which the tax is received from the taxpayer. If  
23 the taxpayer remits only a portion of the total amount billed for  
24 taxes, consideration, and related charges, the amount remitted must  
25 be applied first to payment of the solid waste collection tax and  
26 this tax has priority over all other claims to the amount remitted."

EFFECT: Continues the deposit of the Public Utilities Tax,  
the Solid Waste Tax, and 4.1 percent of the Real Estate Excise Tax  
(REET) into the Education Legacy Trust Account through fiscal year  
2021.

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