

**RCW 54.28.055 Distribution of tax proceeds from thermal electric generating facilities.** (1) Except as provided in subsection (3) of this section, the department of revenue must instruct the state treasurer to distribute the amount collected under RCW 54.28.025(1) as follows:

(a) Fifty percent to the state general fund for the support of schools; and

(b) Twenty-two percent to the counties, twenty-three percent to the cities, three percent to the fire protection districts, and two percent to the library districts.

(2) Each county, city, fire protection district, and library district must receive a percentage of the amount for distribution to counties, cities, fire protection districts, and library districts, respectively, in the proportion that the population of such district residing within the impacted area bears to the total population of all such districts residing within the impacted area. For the purposes of this chapter, the term "library district" includes only regional libraries, rural county library districts, intercounty rural library districts, and island library districts as those terms are defined in RCW 27.12.010. The population of a library district, for purposes of such a distribution, does not include any population within the library district and the impact area that also is located within a city or town.

(3) Distributions under this section must be adjusted as follows:

(a) If any distribution pursuant to subsection (1)(b) of this section cannot be made, then that share must be prorated among the state and remaining local districts.

(b) The department of revenue must instruct the state treasurer to adjust distributions under this section, in whole or in part, to account for each county's, city's, fire protection district's, and library district's proportionate share of amounts previously distributed under this section and subsequently refunded to a public utility district under RCW 82.32.060.

(4) All distributions directed by this section to be made on the basis of population must be calculated in accordance with population data as last determined by the office of financial management. [2021 c 145 s 2; 2017 3rd sp.s. c 28 s 502; (2017 3rd sp.s. c 28 s 501 expired January 1, 2018); 2017 c 323 s 105; 1986 c 189 s 1; 1982 1st ex.s. c 35 s 22; 1979 c 151 s 165; 1977 ex.s. c 366 s 7.]

**Expiration date—2017 3rd sp.s. c 28 s 501:** "Section 501 of this act expires January 1, 2018." [2017 3rd sp.s. c 28 s 607.]

**Existing rights and liability—Severability—Application—Effective dates—2017 3rd sp.s. c 28:** See notes following RCW 82.08.0531.

**Effective dates—2017 c 323 ss 101-109:** See note following RCW 54.28.125.

**Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323:** See note following RCW 82.04.040.

**Severability—Effective dates—1982 1st ex.s. c 35:** See notes following RCW 82.08.020.