
SUBSTITUTE SENATE BILL 5210

State of Washington

53rd Legislature

1993 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators Haugen and M. Rasmussen)

Read first time 02/11/93.

1 AN ACT Relating to acquiring and maintaining conservation areas;
2 amending RCW 82.46.070; adding a new section to chapter 82.45 RCW;
3 adding a new section to chapter 43.99 RCW; and providing for submission
4 of this act to a vote of the people.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.45 RCW
7 to read as follows:

8 (1) An additional excise tax is imposed beginning January 1, 1994,
9 on each sale of real property in the state at a rate of one-half of one
10 percent of the selling price. The proceeds of the tax shall be used
11 exclusively for the acquisition of a fee simple or lesser interest in
12 conservation areas and maintenance of conservation areas.

13 The tax must be imposed and collected in the same manner and under
14 the same conditions as the tax under RCW 82.45.060 is imposed and
15 collected, except that the additional tax does not apply to the
16 acquisition of conservation areas by the state or a county, city, town,
17 or park district.

18 (2) The treasurer of a county shall place fifty percent of the
19 receipts from the additional tax imposed under this section into an

1 account established for the county to acquire and maintain conservation
2 areas.

3 A plan for the expenditure of the county's portion of the excise
4 tax proceeds shall be prepared by the county legislative authority and
5 periodically updated. Prior to the adoption or alteration of this
6 plan, the elected officials of cities and towns located within the
7 county shall be consulted and a public hearing shall be held to obtain
8 public input. The first priority for these plans must be to acquire
9 significant and critical wetland areas or development rights on the
10 wetland areas that are threatened by incompatible land uses,
11 development activities, or being drained and filled. The proceeds of
12 this excise tax that are retained by a county must be expended in
13 conformance with this plan.

14 (3) The treasurer of each county shall distribute the remaining
15 fifty percent of the receipts from the additional tax imposed under
16 this section to the state treasurer who shall place the moneys into the
17 conservation lands account created under section 2 of this act.

18 (4) As used in this section, "conservation area" has the meaning
19 given under RCW 36.32.570.

20 NEW SECTION. **Sec. 2.** A new section is added to chapter 43.99 RCW
21 to read as follows:

22 The conservation lands account is created in the state treasury.
23 Moneys received by the state treasurer from collections of the
24 additional excise tax on real estate sales, authorized under section 1
25 of this act, shall be deposited into the conservation lands account and
26 may be spent only after appropriation. Expenditures from the account
27 may be used only by: (1) The interagency committee on outdoor
28 recreation for grants to state agencies to acquire conservation areas,
29 as defined in RCW 36.32.570; and (2) other state agencies to maintain
30 the conservation areas that are acquired with these moneys.

31 The interagency committee on outdoor recreation shall adopt a plan
32 identifying conservation areas to be acquired and maintained, and shall
33 make grants for the acquisition of these identified conservation areas
34 to appropriate state agencies, including, but not limited to, the
35 department of wildlife, department of fisheries, department of natural
36 resources, and the state parks and recreation commission. The first
37 priority for these expenditures shall be to acquire significant and
38 critical wetland areas or development rights on such wetland areas that

1 are threatened by incompatible land uses, development activities, or
2 being drained and filled.

3 The interagency committee on outdoor recreation shall coordinate
4 its efforts with counties acquiring and maintaining conservation areas
5 under section 1 of this act.

6 **Sec. 3.** RCW 82.46.070 and 1990 1st ex.s. c 5 s 3 are each amended
7 to read as follows:

8 (1) Subject to subsection (2) of this section, the legislative
9 authority of any county may impose an additional excise tax on each
10 sale of real property in the county at a rate not to exceed one percent
11 of the selling price. The proceeds of the tax shall be used
12 exclusively for the acquisition and maintenance of conservation areas.

13 The taxes imposed under this subsection shall be imposed in the
14 same manner and on the same occurrences, and are subject to the same
15 conditions, as the taxes under chapter 82.45 RCW, except((÷

16 ~~(a) The tax shall be the obligation of the purchaser; and~~
17 ~~(b))~~ the tax does not apply to the acquisition of conservation
18 areas by the county.

19 The county may enforce the obligation through an action of debt
20 against the purchaser or may foreclose the lien on the property in the
21 same manner prescribed for the foreclosure of mortgages.

22 The tax shall take effect thirty days after the election at which
23 the taxes are authorized.

24 (2) No tax may be imposed under subsection (1) of this section
25 unless approved by a majority of the voters of the county voting
26 thereon for a specified period and maximum rate after:

27 (a) The adoption of a resolution by the county legislative
28 authority of the county proposing this action; or

29 (b) The filing of a petition proposing this action with the county
30 auditor, which petition is signed by county voters at least equal in
31 number to ten percent of the total number of voters in the county who
32 voted at the last preceding general election.

33 The ballot proposition shall be submitted to the voters of the
34 county at the next general election occurring at least sixty days after
35 a petition is filed, or at any special election prior to this general
36 election that has been called for such purpose by the county
37 legislative authority.

1 (3) A plan for the expenditure of the excise tax proceeds shall be
2 prepared by the county legislative authority at least sixty days before
3 the election if the proposal is initiated by resolution of the county
4 legislative authority, or within six months after the tax has been
5 authorized by the voters if the proposal is initiated by petition.
6 Prior to the adoption of this plan, the elected officials of cities
7 located within the county shall be consulted and a public hearing shall
8 be held to obtain public input. The proceeds of this excise tax must
9 be expended in conformance with this plan.

10 (4) As used in this section, "conservation area" has the meaning
11 given under RCW 36.32.570.

12 (5) This section shall apply only to counties that have imposed the
13 tax authorized by this section before January 1, 1994.

14 NEW SECTION. **Sec. 4.** This act shall be submitted to the people
15 for their adoption and ratification, or rejection, at the next
16 succeeding general election to be held in the state, in accordance with
17 Article II, section 1 of the state Constitution, as amended, and the
18 laws enacted to facilitate the operation thereof.

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