
SENATE BILL 6640

State of Washington

54th Legislature

1996 Regular Session

By Senator Snyder

Read first time 01/22/96. Referred to Committee on Natural Resources.

1 AN ACT Relating to distributions from the timber tax distribution
2 account for watershed recovery plans; and amending RCW 84.33.081.

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

4 **Sec. 1.** RCW 84.33.081 and 1985 c 184 s 1 are each amended to read
5 as follows:

6 (1) On the last business day of the second month of each calendar
7 quarter, the state treasurer shall distribute from the timber tax
8 distribution account to each county the amount of tax collected on
9 behalf of each county under RCW 84.33.051, less each county's
10 proportionate share of appropriations for collection and administration
11 activities under RCW 84.33.051, and shall transfer to the state general
12 fund the amount of tax collected on behalf of the state under RCW
13 84.33.041, less the state's proportionate share of appropriations for
14 collection and administration activities under RCW 84.33.041. The
15 county treasurer shall deposit moneys received under this section in a
16 county timber tax account which shall be established by each county.
17 Following receipt of moneys under this section, the county treasurer
18 shall make distributions from any moneys available in the county timber

1 tax account to taxing districts in the county, except the state, under
2 subsections (2) through (4) of this section.

3 (2) From moneys available, there first shall be a distribution as
4 follows:

5 (a)(i) One-quarter of the moneys collected under RCW 84.33.041
6 shall be distributed to the conservation district from which the timber
7 was severed and dedicated to habitat restoration on forest lands under
8 a watershed recovery plan approved by the conservation district; and

9 (ii) To each taxing district having debt service payments due
10 during the calendar year, based upon bonds issued under authority of a
11 vote of the people conducted pursuant to RCW 84.52.056 and based upon
12 excess levies for a capital project fund authorized pursuant to RCW
13 84.52.053, of an amount equal to the timber assessed value of the
14 district multiplied by the tax rate levied for payment of the debt
15 service and capital projects: PROVIDED, That in respect to levies for
16 a debt service or capital project fund authorized before July 1, 1984,
17 the amount allocated shall not be less than an amount equal to the same
18 percentage of such debt service or capital project fund represented by
19 timber tax allocations to such payments in calendar year 1984.
20 Distribution under this subsection (2)(a)(ii) shall be used only for
21 debt service and capital projects payments.

22 (b) The distribution under this subsection shall be made as
23 follows: One-half of such amount shall be distributed in the first
24 quarter of the year and one-half shall be distributed in the third
25 quarter of the year.

26 (3) From the moneys remaining after the distributions under
27 subsection (2) of this section, the county treasurer shall distribute
28 to each school district an amount equal to one-half of the timber
29 assessed value of the district or eighty percent of the timber roll of
30 such district in calendar year 1983 as determined under this chapter,
31 whichever is greater, multiplied by the tax rate, if any, levied by the
32 district under RCW 84.52.052 or 84.52.053 for purposes other than debt
33 service payments and capital projects supported under subsection (2) of
34 this section. The distribution under this subsection shall be made as
35 follows: One-half of such amount shall be distributed in the first
36 quarter of the year and one-half shall be distributed in the third
37 quarter of the year.

38 (4) After the distributions directed under subsections (2) and (3)
39 of this section, if any, each taxing district shall receive an amount

1 equal to the timber assessed value of the district multiplied by the
2 tax rate, if any, levied as a regular levy of the district or as a
3 special levy not included in subsection (2) or (3) of this section.

4 (5) If there are insufficient moneys in the county timber tax
5 account to make full distribution under subsection (4) of this section,
6 the county treasurer shall multiply the amount to be distributed to
7 each taxing district under that subsection by a fraction. The
8 numerator of the fraction is the county timber tax account balance
9 before making the distribution under that subsection. The denominator
10 of the fraction is the account balance which would be required to make
11 full distribution under that subsection.

12 (6) After making the distributions under subsections (2) through
13 (4) of this section in the full amount indicated for the calendar year,
14 the county treasurer shall place any excess revenue up to twenty
15 percent of the total distributions made for the year under subsections
16 (2) through (4) of this section in a reserve status until the beginning
17 of the next calendar year. Any moneys remaining in the county timber
18 tax account after this amount is placed in reserve shall be distributed
19 to each taxing district in the county in the same proportions as the
20 distributions made under subsection (4) of this section.

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