
HOUSE BILL 3176

State of Washington 58th Legislature 2004 Regular Session

By Representative Ericksen

Read first time 02/04/2004. Referred to Committee on Local Government.

1 AN ACT Relating to the use of real estate excise taxes for the
2 provision of emergency medical care or services; and amending RCW
3 82.46.010 and 82.46.030.

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

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

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

12 (2) The legislative authority of any county or any city may impose
13 an excise tax on each sale of real property in the unincorporated areas
14 of the county for the county tax and in the corporate limits of the
15 city for the city tax at a rate not exceeding one-quarter of one
16 percent of the selling price.

17 (a) The revenues from this tax shall be used by any city or county
18 with a population of five thousand or less and any city or county that
19 does not plan under RCW 36.70A.040 for: (i) Any capital purpose

1 identified in a capital improvements plan and local capital
2 improvements, including those listed in RCW 35.43.040; or (ii) the
3 provision of emergency medical care or emergency medical service.

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

18 (c) The legislative authority of any county or city that originally
19 imposes the tax authorized under this subsection or that modifies the
20 tax or use of the tax authorized under this subsection after the
21 effective date of this act shall indicate in the resolution or
22 ordinance adopting or modifying the tax, the percentage of the tax
23 dedicated to capital projects and the percentage of the tax dedicated
24 to the provision of emergency medical care or emergency medical
25 service.

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

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

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

1 (6) As used in this section, (a) "city" means any city or town and
2 "capital project" means those public works projects of a local
3 government for planning, acquisition, construction, reconstruction,
4 repair, replacement, rehabilitation, or improvement of streets; roads;
5 highways; sidewalks; street and road lighting systems; traffic signals;
6 bridges; domestic water systems; storm and sanitary sewer systems;
7 parks; recreational facilities; law enforcement facilities; fire
8 protection facilities; trails; libraries; administrative and/or
9 judicial facilities; river and/or waterway flood control projects by
10 those jurisdictions that, prior to June 11, 1992, have expended funds
11 derived from the tax authorized by this section for such purposes; and,
12 until December 31, 1995, housing projects for those jurisdictions that,
13 prior to June 11, 1992, have expended or committed to expend funds
14 derived from the tax authorized by this section or the tax authorized
15 by RCW 82.46.035 for such purposes; and

16 (b) "Emergency medical care or emergency medical service" means
17 equipment, supplies, vehicles, and structures needed for the provision
18 of emergency medical care or emergency medical service and includes
19 related personnel and training costs.

20 **Sec. 2.** RCW 82.46.030 and 2000 c 103 s 17 are each amended to read
21 as follows:

22 (1) The county treasurer shall place one percent of the proceeds of
23 the taxes imposed under this chapter in the county current expense fund
24 to defray costs of collection.

25 (2) The remaining proceeds from the county tax under RCW
26 82.46.010(2) shall be placed in a county capital improvements fund or
27 a special fund set aside for the specific purpose of providing
28 emergency medical care or emergency medical service, as defined in RCW
29 82.46.010. The remaining proceeds from city or town taxes under RCW
30 82.46.010(2) shall be distributed to the respective cities and towns
31 monthly and placed by the city treasurer in a municipal capital
32 improvements fund or a special fund set aside for the specific purpose
33 of providing emergency medical care or emergency medical service, as
34 defined in RCW 82.46.010.

35 (3) This section does not limit the existing authority of any city,

1 town, or county to impose special assessments on property specially
2 benefited thereby in the manner prescribed by law.

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