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SUBSTITUTE SENATE BILL 5705

State of Washington 63rd Legislature 2013 Regular Session

By Senate Governmental Operations (originally sponsored by Senators Brown, King, and Hatfield)

READ FIRST TIME 02/22/13.

- AN ACT Relating to amounts received by taxing districts from property tax refunds and abatements; and amending RCW 84.69.180.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 84.69.180 and 2009 c 350 s 10 are each amended to read 5 as follows:
 - (1) Taxing districts other than the state may levy a tax upon all the taxable property within the district for the purpose of:
 - $((\frac{1}{1}))$ (a) Funding refunds paid or to be paid under this chapter, except for refunds under RCW 84.69.020(1), including interest, as ordered by the county treasurer or county legislative authority within the preceding twelve months; and
- $((\frac{(2)}{(2)}))$ (b) Reimbursing the taxing district for taxes abated $((\frac{(under RCW 84.70.010}))$ or cancelled, offset by any supplemental taxes collected under this title, other than amounts collected under RCW 84.52.018 within the preceding twelve months. This subsection $((\frac{(2)}{(2)}))$ (1)(b) only applies to abatements and cancellations that do not require a refund under this chapter. Abatements and cancellations that require a refund are included within the scope of (a) of this subsection $((\frac{(1)}{(1)}))$

19 of this section)).

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- 1 (2) As provided in RCW 84.55.070, the provisions of chapter 84.55
- 2 RCW do not apply to a levy made by or for a taxing district under this

3 <u>section</u>.

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