

HB 2230 - S AMD 1300
By Senator Rivers

ADOPTED 03/05/2020

1 On page 2, after line 26, insert the following:

2 "Sec. 2. RCW 82.29A.055 and 2014 c 207 s 8 are each amended to
3 read as follows:

4 (1) Property owned exclusively by a federally recognized Indian
5 tribe that is exempt from property tax under RCW 84.36.010 is subject
6 to payment in lieu of leasehold excise taxes, if:

7 (a) The tax exempt property is used exclusively for economic
8 development, as defined in RCW 84.36.010;

9 (b) There is no taxable leasehold interest in the tax exempt
10 property;

11 (c) The property is located outside of the tribe's reservation;
12 and

13 (d) The property is not otherwise exempt from taxation by federal
14 law.

15 (2) The amount of the payment in lieu of leasehold excise taxes
16 must be determined jointly and in good faith negotiation between the
17 tribe that owns the property and the county and any city in which the
18 property is located. However, the amount may not exceed the leasehold
19 excise tax amount that would otherwise be owed by a taxable leasehold
20 interest in the property. If the tribe and the county and any city
21 cannot agree to terms on the amount of payment in lieu of taxes, the
22 department may determine the rate, provided that the amount may not
23 exceed the leasehold excise tax amount that would otherwise be owed
24 by a taxable leasehold interest in the property.

25 (3) Payment must be made by the tribe to the county. The county
26 treasurer must distribute all such money collected solely to the
27 local taxing districts, including cities, in the same proportion that
28 each local taxing district would have shared if a leasehold excise
29 tax had been levied."

30 Renumber the remaining sections consecutively and correct any
31 internal references accordingly.

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1 On page 1, line 3 of the title, after "84.36.010" insert "and
2 82.29A.055"

EFFECT: Allows cities to participate with counties in payment-in-lieu-of tax negotiations with tribes.

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