

**RCW 54.28.090 Deposit of funds to credit of certain taxing districts—Retention and distribution of tax proceeds for county with district owned by another county.** (1) The county legislative authority of each county must direct the county treasurer to deposit funds to the credit of each taxing district in the county, other than school districts, according to the manner they deem most equitable; except not less than an amount equal to three-fourths of one percent of the gross revenues obtained by a district from the sale of electric energy within any incorporated city or town must be remitted to such city or town. Information furnished by the district to the county legislative authority must be the basis for the determination of the amount to be paid to such cities or towns under this subsection.

(2) In the event that a county receives tax proceeds under RCW 54.28.050 because a public utility district operated by another county owns fee title to property in a city or town in the county that receives such tax proceeds, and that city or town adjoins a reservoir on the Columbia river wholly or partially created by such district's hydroelectric facility which began commercial power generation in 1967, but the district has no sales of electrical energy in that city or town, the county may retain seventy percent of such tax proceeds. The county must remit the remainder of the tax proceeds to the city or town in which the district owns fee title to property but has no sales of electrical energy. If the district owns fee title to property in more than one city or town in the county receiving such tax proceeds, and has no sales of electrical energy in those cities or towns, the remainder of the tax must be divided evenly among all such cities and towns.

(3) The provisions of this section do not apply to the distribution of taxes collected under RCW 54.28.025. [2011 c 361 § 1; 1980 c 154 § 9; 1977 ex.s. c 366 § 5; 1957 c 278 § 10.]

**Application—2011 c 361:** "This act applies to public utility district privilege taxes to be distributed in 2012 and each year thereafter." [2011 c 361 § 2.]

**Purpose—Effective dates—Savings—Disposition of certain funds—Severability—1980 c 154:** See notes following chapter 82.45 RCW digest.