

RCW 82.45.230 Accounts into which tax is deposited. (1)

Beginning January 1, 2020, and ending June 30, 2023, the amounts received for the tax imposed on each sale of real property under RCW 82.45.060 must be deposited as follows:

- (a) 1.7 percent must be deposited into the public works assistance account created in RCW 43.155.050;
- (b) 1.4 percent must be deposited into the city-county assistance account created in RCW 43.08.290;
- (c) 79.4 percent must be deposited into the general fund; and
- (d) The remainder must be deposited into the educational legacy trust account created in RCW 83.100.230.

(2) Beginning July 1, 2023, and thereafter, the amounts received for the tax imposed on each sale of real property under RCW 82.45.060 must be deposited as follows:

- (a) 5.2 percent must be deposited into the public works assistance account created in RCW 43.155.050;
- (b) 1.4 percent must be deposited into the city-county assistance account created in RCW 43.08.290;
- (c) 79.4 percent must be deposited into the general fund; and
- (d) The remainder must be deposited into the education legacy trust account created in RCW 83.100.230. [2019 c 424 § 2.]

Automatic expiration date and tax preference performance statement exemption—Effective date—2019 c 424: See notes following RCW 82.45.060.