

2 **ESB 6408** - H COMM AMD **ADOPTED 03/11/92**
3 By Committee on Local Government

4

5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 82.46.010 and 1990 1st ex.s. c 17 s 36 are each
8 amended to read as follows:

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

14 (2) The ((governing body)) legislative authority of any county or
15 any city may impose an excise tax on each sale of real property in the
16 unincorporated areas of the county for the county tax and in the
17 corporate limits of the city for the city tax at a rate not exceeding
18 one-quarter of one percent of the selling price. The revenues from
19 this tax shall be used by the respective jurisdictions for local
20 capital improvements, including those listed in RCW 35.43.040.

21 After ((July 1, 1990)) April 30, 1992, revenues generated from the
22 tax imposed under this subsection in counties over five thousand
23 population and cities over five thousand population that are required
24 or choose to plan under RCW 36.70A.040 shall be used ((primarily))
25 solely for financing capital projects specified in a capital facilities
26 plan element of a comprehensive plan and housing relocation assistance
27 under RCW 59.18.440 and 59.18.450. However, revenues (a) pledged by
28 such counties and cities to debt retirement prior to ((July 1, 1990))

1 April 30, 1992, may continue to be used for that purpose until ((all
2 outstanding)) the original debt for which the revenues were pledged is
3 retired, or (b) committed prior to ((July 1, 1990)) April 30, 1992, by
4 such counties or cities to a ((capital)) project may continue to be
5 used for that purpose until the project is completed.

6 ((+2)) (3) In lieu of imposing the tax authorized in RCW
7 82.14.030(2), the ((governing body)) legislative authority of any
8 county or any city may impose an additional excise tax on each sale of
9 real property in the unincorporated areas of the county for the county
10 tax and in the corporate limits of the city for the city tax at a rate
11 not exceeding one-half of one percent of the selling price.

12 ((+3)) (4) Taxes imposed under this section shall be collected
13 from persons who are taxable by the state under chapter 82.45 RCW upon
14 the occurrence of any taxable event within the unincorporated areas of
15 the county or within the corporate limits of the city, as the case may
16 be.

17 ((+4)) (5) Taxes imposed under this section shall comply with all
18 applicable rules, regulations, laws, and court decisions regarding real
19 estate excise taxes as imposed by the state under chapter 82.45 RCW.

20 ((+5)) (6) As used in this section, "city" means any city or town
21 and "capital project" means those public works projects of a local
22 government for planning, acquisition, construction, reconstruction,
23 repair, replacement, rehabilitation, or improvement of streets; roads;
24 highways; sidewalks; street and road lighting systems; traffic signals;
25 bridges; domestic water systems; storm and sanitary sewer systems;
26 parks; recreational facilities; law enforcement facilities; fire
27 protection facilities; trails; libraries; administrative and/or
28 judicial facilities; river and/or waterway flood control projects by
29 those jurisdictions that, prior to the effective date of this act, have
30 expended funds derived from the tax authorized by this section for such

1 purposes; and, until December 31, 1995, housing projects for those
2 jurisdictions that, prior to the effective date of this act, have
3 expended or committed to expend funds derived from the tax authorized
4 by this section or the tax authorized by RCW 82.46.035 for such
5 purposes."

6 "Sec. 2. RCW 82.46.030 and 1990 1st ex.s. c 17 s 37 are each
7 amended to read as follows:

8 (1) The county treasurer shall place one percent of the proceeds of
9 the taxes imposed under ((RCW 82.46.010)) this chapter in the county
10 current expense fund to defray costs of collection.

11 (2) The remaining proceeds from the county tax under RCW
12 82.46.010(1) shall be placed in a county capital improvements fund.
13 The remaining proceeds from city or town taxes under RCW 82.46.010(1)
14 shall be distributed to the respective cities and towns monthly and
15 placed by the city treasurer in a municipal capital improvements fund.

16 (3) This section does not limit the existing authority of any city,
17 town, or county to impose special assessments on property specially
18 benefited thereby in the manner prescribed by law."

19 "Sec. 3. RCW 82.46.035 and 1990 1st ex.s. c 17 s 38 are each
20 amended to read as follows:

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

26 (2) The ((governing body)) legislative authority of any county or
27 any city that plans under RCW 36.70A.040(1) may impose an additional
28 excise tax on each sale of real property in the unincorporated areas of

1 the county for the county tax and in the corporate limits of the city
2 for the city tax at a rate not exceeding one-quarter of one percent of
3 the selling price. Any county choosing to plan under RCW 36.70A.040(2)
4 and any city within such a county may only adopt an ordinance imposing
5 the excise tax authorized by this section if the ordinance is first
6 authorized by a proposition approved by a majority of the voters of the
7 taxing district voting on the proposition at a general election held
8 within the district or at a special election within the taxing district
9 called by the district for the purpose of submitting such proposition
10 to the voters.

11 ~~((2))~~ (3) Revenues generated from the tax imposed under
12 subsection ~~((1))~~ (2) of this section shall be used by such counties
13 and cities solely for financing capital projects specified in a capital
14 facilities plan element of a comprehensive plan. However, revenues (a)
15 pledged by such counties and cities to debt retirement prior to March
16 1, 1992, may continue to be used for that purpose until the original
17 debt for which the revenues were pledged is retired, or (b) committed
18 prior to March 1, 1992, by such counties or cities to a project may
19 continue to be used for that purpose until the project is completed.

20 ~~((3))~~ (4) Revenues generated by the tax imposed by this section
21 shall be deposited in a separate account.

22 ~~((4))~~ (5) As used in this section, "city" means any city or town
23 and "capital project" means those public works projects of a local
24 government for planning, acquisition, construction, reconstruction,
25 repair, replacement, rehabilitation, or improvement of streets, roads,
26 highways, sidewalks, street and road lighting systems, traffic signals,
27 bridges, domestic water systems, storm and sanitary sewer systems, and
28 planning, construction, reconstruction, repair, rehabilitation, or
29 improvement of parks."

1 "NEW SECTION. **Sec. 4.** All expenditures of revenues collected
2 under RCW 82.46.010 made prior to the effective date of this act are
3 deemed to be in compliance with RCW 82.46.010."

4 **ESB 6408** - H COMM AMD
5 By Committee on Local Government

6
7 On page 1, line 1 of the title, after "projects;" strike the
8 remainder of the title and insert "amending RCW 82.46.010, 82.46.030,
9 and 82.46.035; and creating a new section."