

2 **HB 1315** - S COMM AMD

3 By Committee on Government Operations

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

7 "**Sec. 1.** RCW 82.46.010 and 1992 c 221 s 1 are each amended to read
8 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 legislative authority of any county or any city may impose
15 an excise tax on each sale of real property in the unincorporated areas
16 of the county for the county tax and in the corporate limits of the
17 city for the city tax at a rate not exceeding one-quarter of one
18 percent of the selling price. The revenues from this tax shall be used
19 by the respective jurisdictions for local capital improvements,
20 including those listed in RCW 35.43.040, except that any city or county
21 with a population of under five thousand may expend such revenues for
22 any capital purpose identified in a capital improvements plan.

23 After April 30, 1992, revenues generated from the tax imposed under
24 this subsection in counties over five thousand population and cities
25 over five thousand population that are required or choose to plan under
26 RCW 36.70A.040 shall be used solely for financing capital projects
27 specified in a capital facilities plan element of a comprehensive plan
28 and housing relocation assistance under RCW 59.18.440 and 59.18.450.
29 However, revenues (a) pledged by such counties and cities to debt
30 retirement prior to April 30, 1992, may continue to be used for that
31 purpose until the original debt for which the revenues were pledged is
32 retired, or (b) committed prior to April 30, 1992, by such counties or
33 cities to a project may continue to be used for that purpose until the
34 project is completed.

35 (3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the
36 legislative authority of any county or any city may impose an

1 additional excise tax on each sale of real property in the
2 unincorporated areas of the county for the county tax and in the
3 corporate limits of the city for the city tax at a rate not exceeding
4 one-half of one percent of the selling price.

5 (4) Taxes imposed under this section shall be collected from
6 persons who are taxable by the state under chapter 82.45 RCW upon the
7 occurrence of any taxable event within the unincorporated areas of the
8 county or within the corporate limits of the city, as the case may be.

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

12 (6) As used in this section, "city" means any city or town and
13 "capital project" means those public works projects of a local
14 government for planning, acquisition, construction, reconstruction,
15 repair, replacement, rehabilitation, or improvement of streets; roads;
16 highways; sidewalks; street and road lighting systems; traffic signals;
17 bridges; domestic water systems; storm and sanitary sewer systems;
18 parks; recreational facilities; law enforcement facilities; fire
19 protection facilities; trails; libraries; administrative and/or
20 judicial facilities; river and/or waterway flood control projects by
21 those jurisdictions that, prior to June 11, 1992, have expended funds
22 derived from the tax authorized by this section for such purposes; and,
23 until December 31, 1995, housing projects for those jurisdictions that,
24 prior to June 11, 1992, have expended or committed to expend funds
25 derived from the tax authorized by this section or the tax authorized
26 by RCW 82.46.035 for such purposes.

27 NEW SECTION. **Sec. 2.** The legislature declares that, in section
28 13, chapter 49, Laws of 1982 1st ex. sess., effective July 1, 1982, its
29 original intent in limiting the use of the proceeds of the tax
30 authorized in RCW 82.46.010(2) to "local capital improvements" was to
31 include in such expenditures the acquisition of real and personal
32 property associated with such local capital improvements. Any such
33 expenditures made by cities, towns, and counties on or after July 1,
34 1982, are hereby declared to be authorized and valid."

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4 On page 1, line 2 of the title, after "population;" strike the
5 remainder of the title and insert "amending RCW 82.46.010; and creating
6 a new section."

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