

2 SSB 5967 - S Amd 000563
3 By Senator Rinehart

4 Adopted 4/1/93

5 On page 11, after line 2, insert the following:

6 "Sec. 103. RCW 82.04.280 and 1986 c 226 s 2 are each amended to
7 read as follows:

8 Upon every person engaging within this state in the business of:
9 (1) Printing, and of publishing newspapers, periodicals or magazines;
10 (2) building, repairing or improving any street, place, road, highway,
11 easement, right of way, mass public transportation terminal or parking
12 facility, bridge, tunnel, or trestle which is owned by a municipal
13 corporation or political subdivision of the state or by the United
14 States and which is used or to be used, primarily for foot or vehicular
15 traffic including mass transportation vehicles of any kind and
16 including any readjustment, reconstruction or relocation of the
17 facilities of any public, private or cooperatively owned utility or
18 railroad in the course of such building, repairing or improving, the
19 cost of which readjustment, reconstruction, or relocation, is the
20 responsibility of the public authority whose street, place, road,
21 highway, easement, right of way, mass public transportation terminal or
22 parking facility, bridge, tunnel, or trestle is being built, repaired
23 or improved; (3) extracting for hire or processing for hire; (4)
24 operating a cold storage warehouse or storage warehouse, but not
25 including the rental of cold storage lockers; (5) representing and
26 performing services for fire or casualty insurance companies as an
27 independent resident managing general agent licensed under the
28 provisions of RCW 48.05.310; (6) radio and television broadcasting,
29 excluding network, national and regional advertising computed as a
30 standard deduction based on the national average thereof as annually
31 reported by the Federal Communications Commission, or in lieu thereof
32 by itemization by the individual broadcasting station, and excluding
33 that portion of revenue represented by the out-of-state audience
34 computed as a ratio to the station's total audience as measured by the
35 100 micro-volt signal strength and delivery by wire, if any; (7)
36 engaging in activities which bring a person within the definition of

1 consumer contained in RCW 82.04.190(~~(6)~~, as now or hereafter amended))
2 (7); as to such persons, the amount of tax on such business shall be
3 equal to the gross income of the business multiplied by the rate of
4 forty-four one hundredths of one percent.

5 As used in this section, "cold storage warehouse" means a storage
6 warehouse used to store fresh and/or frozen perishable fruits or
7 vegetables, meat, seafood, dairy products, or fowl, or any combination
8 thereof, at a desired temperature to maintain the quality of the
9 product for orderly marketing.

10 As used in this section, "storage warehouse" means a building or
11 structure, or any part thereof, in which goods, wares, or merchandise
12 are received for storage for compensation, except field warehouses,
13 fruit warehouses, fruit packing plants, warehouses licensed under
14 chapter 22.09 RCW, public garages storing automobiles, railroad freight
15 sheds, docks and wharves, and "self-storage" or "mini storage"
16 facilities whereby customers have direct access to individual storage
17 areas by separate entrance."

18 Renumber the sections consecutively and correct any internal references
19 accordingly.

20 **SSB 5967** - S Amd

21 By Senator Rinehart

22 Adopted 4/1/93

23 On page 1, line 1 of the title, after "82.04.190," insert
24 "82.04.280,"

25 **SSB 5967** - S Amd 000564

26 By Senator Rinehart

27 Adopted 4/1/93

28 On page 25, after line 9, strike all of section 120 and insert the
29 following:

30 "**Sec. 120.** RCW 82.14.030 and 1989 c 384 s 6 are each amended to
31 read as follows:

32 (1) The governing body of any county or city while not required by
33 legislative mandate to do so, may, by resolution or ordinance for the
34 purposes authorized by this chapter, fix and impose a sales and use tax

1 in accordance with the terms of this chapter. Such tax shall be
2 collected from those persons who are taxable by the state pursuant to
3 chapters 82.08 and 82.12 RCW, upon the occurrence of any taxable event
4 within the county or city as the case may be(~~(:—PROVIDED, That)~~).
5 Except as provided in RCW 82.14.230, this sales and use tax shall not
6 apply to natural or manufactured gas. This sales and use tax shall not
7 apply to the sales of retail services as defined in RCW 82.04.050(3)(c)
8 through (3)(t), (5)(c), and (5)(d). The rate of such tax imposed by a
9 county shall be five-tenths of one percent of the selling price (in the
10 case of a sales tax) or value of the article used (in the case of a use
11 tax). The rate of such tax imposed by a city shall not exceed five-
12 tenths of one percent of the selling price (in the case of a sales tax)
13 or value of the article used (in the case of a use tax)(~~(:—PROVIDED,~~
14 ~~HOWEVER, That)~~). In the event a county shall impose a sales and use
15 tax under this subsection, the rate of such tax imposed under this
16 subsection by any city therein shall not exceed four hundred and
17 twenty-five one-thousandths of one percent.

18 (2) Subject to the enactment into law of the 1982 amendment to RCW
19 82.02.020 by section 5, chapter 49, Laws of 1982 1st ex. sess., in
20 addition to the tax authorized in subsection (1) of this section, the
21 governing body of any county or city may by resolution or ordinance
22 impose an additional sales and use tax in accordance with the terms of
23 this chapter. Such additional tax shall be collected upon the same
24 taxable events upon which the tax imposed under subsection (1) of this
25 section is levied. The rate of such additional tax imposed by a county
26 shall be up to five-tenths of one percent of the selling price (in the
27 case of a sales tax) or value of the article used (in the case of a use
28 tax). The rate of such additional tax imposed by a city shall be up to
29 five-tenths of one percent of the selling price (in the case of a sales
30 tax) or value of the article used (in the case of a use tax)(~~(:—~~
31 ~~PROVIDED—HOWEVER, That)~~). In the event a county shall impose a sales
32 and use tax under this subsection at a rate equal to or greater than
33 the rate imposed under this subsection by a city within the county, the
34 county shall receive fifteen percent of the city tax(~~(:—PROVIDED~~
35 FURTHER, That)). In the event that the county shall impose a sales and
36 use tax under this subsection at a rate which is less than the rate
37 imposed under this subsection by a city within the county, the county
38 shall receive that amount of revenues from the city tax equal to
39 fifteen percent of the rate of tax imposed by the county under this

1 subsection. The authority to impose a tax under this subsection is
2 intended in part to compensate local government for any losses from the
3 phase-out of the property tax on business inventories.

4 "Sec. 121. RCW 82.14.045 and 1991 c 363 s 158 are each amended to
5 read as follows:

6 (1) The legislative body of any city pursuant to RCW 35.92.060, of
7 any county which has created an unincorporated transportation benefit
8 area pursuant to RCW 36.57.100 and 36.57.110, of any public
9 transportation benefit area pursuant to RCW 36.57A.080 and 36.57A.090,
10 of any county transportation authority established pursuant to chapter
11 36.57 RCW, and of any metropolitan municipal corporation within a
12 county with a population of one million or more pursuant to chapter
13 35.58 RCW, may, by resolution or ordinance for the sole purpose of
14 providing funds for the operation, maintenance, or capital needs of
15 public transportation systems and in lieu of the excise taxes
16 authorized by RCW 35.95.040, submit an authorizing proposition to the
17 voters or include such authorization in a proposition to perform the
18 function of public transportation and if approved by a majority of
19 persons voting thereon, fix and impose a sales and use tax in
20 accordance with the terms of this chapter: PROVIDED, That no such
21 legislative body shall impose such a sales and use tax without
22 submitting such an authorizing proposition to the voters and obtaining
23 the approval of a majority of persons voting thereon: PROVIDED
24 FURTHER, That where such a proposition is submitted by a county on
25 behalf of an unincorporated transportation benefit area, it shall be
26 voted upon by the voters residing within the boundaries of such
27 unincorporated transportation benefit area and, if approved, the sales
28 and use tax shall be imposed only within such area. Notwithstanding
29 any provisions of this section to the contrary, any county in which a
30 county public transportation plan has been adopted pursuant to RCW
31 36.57.070 and the voters of such county have authorized the imposition
32 of a sales and use tax pursuant to the provisions of section 10,
33 chapter 167, Laws of 1974 ex. sess., prior to July 1, 1975, shall be
34 authorized to fix and impose a sales and use tax as provided in this
35 section at not to exceed the rate so authorized without additional
36 approval of the voters of such county as otherwise required by this
37 section.

1 The tax authorized pursuant to this section shall be in addition to
2 the tax authorized by RCW 82.14.030 and shall be collected from those
3 persons who are taxable by the state pursuant to chapters 82.08 and
4 82.12 RCW upon the occurrence of any taxable event within such city,
5 public transportation benefit area, county, or metropolitan municipal
6 corporation as the case may be, except that no tax on retail services,
7 as the term is defined in RCW 82.04.050(3)(c) through (3)(t), (5)(c),
8 and (5)(d), may be imposed under this section. The rate of such tax
9 shall be one-tenth, two-tenths, three-tenths, four-tenths, five-tenths,
10 or six-tenths of one percent of the selling price (in the case of a
11 sales tax) or value of the article used (in the case of a use tax).
12 The rate of such tax shall not exceed the rate authorized by the voters
13 unless such increase shall be similarly approved.

14 (2)(a) In the event a metropolitan municipal corporation shall
15 impose a sales and use tax pursuant to this chapter no city, county
16 which has created an unincorporated transportation benefit area, public
17 transportation benefit area authority, or county transportation
18 authority wholly within such metropolitan municipal corporation shall
19 be empowered to levy and/or collect taxes pursuant to RCW 35.58.273,
20 35.95.040, and/or 82.14.045, but nothing herein shall prevent such city
21 or county from imposing sales and use taxes pursuant to any other
22 authorization.

23 (b) In the event a county transportation authority shall impose a
24 sales and use tax pursuant to this section, no city, county which has
25 created an unincorporated transportation benefit area, public
26 transportation benefit area, or metropolitan municipal corporation,
27 located within the territory of the authority, shall be empowered to
28 levy or collect taxes pursuant to RCW 35.58.273, 35.95.040, or
29 82.14.045.

30 (c) In the event a public transportation benefit area shall impose
31 a sales and use tax pursuant to this section, no city, county which has
32 created an unincorporated transportation benefit area, or metropolitan
33 municipal corporation, located wholly or partly within the territory of
34 the public transportation benefit area, shall be empowered to levy or
35 collect taxes pursuant to RCW 35.58.273, 35.95.040, or 82.14.045.

36 (3) Any local sales and use tax revenue collected pursuant to this
37 section by any city or by any county for transportation purposes
38 pursuant to RCW 36.57.100 and 36.57.110 shall not be counted as locally
39 generated tax revenues for the purposes of apportionment and

1 distribution, in the manner prescribed by chapter 82.44 RCW, of the
2 proceeds of the motor vehicle excise tax authorized pursuant to RCW
3 35.58.273.

4 "Sec. 122. RCW 82.14.048 and 1991 c 207 s 1 are each amended to
5 read as follows:

6 The governing board of a public facilities district under chapter
7 36.100 RCW may submit an authorizing proposition to the voters of the
8 district, and if the proposition is approved by a majority of persons
9 voting, fix and impose a sales and use tax in accordance with the terms
10 of this chapter.

11 The tax authorized in this section shall be in addition to any
12 other taxes authorized by law and shall be collected from those persons
13 who are taxable by the state under chapters 82.08 and 82.12 RCW upon
14 the occurrence of any taxable event within the public facilities
15 district. This sales and use tax shall not apply to the sales of
16 retail services as defined in RCW 82.04.050(3)(c) through (3)(t),
17 (5)(c), and (5)(d). The rate of tax shall equal one-tenth of one
18 percent of the selling price in the case of a sales tax, or value of
19 the article used, in the case of a use tax.

20 Moneys received from any tax imposed under this section shall be
21 used for the purpose of providing funds for the costs associated with
22 the financing, design, acquisition, construction, equipping, operating,
23 maintaining, and reequipping of sports or entertainment facilities and
24 contiguous parking.

25 "Sec. 123. RCW 82.14.340 and 1991 c 311 s 5 and 1991 c 301 s 16
26 are each amended and reenacted to read as follows:

27 The legislative authority of any county with a population of two
28 hundred thousand or more, any county located east of the crest of the
29 Cascade mountains with a population of one hundred fifty thousand or
30 more, and any other county with a population of one hundred fifty
31 thousand or more that has had its population increase by at least
32 twenty-four percent during the preceding nine years, as certified by
33 the office of financial management for the first day of April of each
34 year, may and, if requested by resolution of the governing bodies of
35 cities in the county with an aggregate population equal to or greater
36 than fifty percent of the total population of the county, as last

1 determined by the office of financial management, shall submit an
2 authorizing proposition to the voters of the county and if approved by
3 a majority of persons voting, fix and impose a sales and use tax in
4 accordance with the terms of this chapter.

5 The tax authorized in this section shall be in addition to any
6 other taxes authorized by law and shall be collected from those persons
7 who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW
8 upon the occurrence of any taxable event within such county. This
9 sales and use tax shall not apply to the sales of retail services as
10 defined in RCW 82.04.050(3)(c) through (3)(t), (5)(c), and (5)(d). The
11 rate of tax shall equal one-tenth of one percent of the selling price
12 (in the case of a sales tax) or value of the article used (in the case
13 of a use tax).

14 When distributing moneys collected under this section, the state
15 treasurer shall distribute ten percent of the moneys to the county in
16 which the tax was collected. The remainder of the moneys collected
17 under this section shall be distributed to the county and the cities
18 within the county ratably based on population as last determined by the
19 office of financial management. In making the distribution based on
20 population, the county shall receive that proportion that the
21 unincorporated population of the county bears to the total population
22 of the county and each city shall receive that proportion that the city
23 incorporated population bears to the total county population.

24 Moneys received from any tax imposed under this section shall be
25 expended exclusively for criminal justice purposes and shall not be
26 used to replace or supplant existing funding. Criminal justice
27 purposes are defined as activities that substantially assist the
28 criminal justice system, which may include circumstances where
29 ancillary benefit to the civil justice system occurs. Existing funding
30 for purposes of this subsection is defined as calendar year 1989 actual
31 operating expenditures for criminal justice purposes. Calendar year
32 1989 actual operating expenditures for criminal justice purposes
33 exclude the following: Expenditures for extraordinary events not
34 likely to reoccur, changes in contract provisions for criminal justice
35 services, beyond the control of the local jurisdiction receiving the
36 services, and major nonrecurring capital expenditures. Moneys received
37 by the county and the cities within the county from any tax imposed
38 under this section may be expended for domestic violence community
39 advocates, as defined in RCW 70.123.020, if, prior to July 28, 1991,

1 and prior to approval of the voters, the legislative authority of the
2 county, which submitted an authorizing proposition to the voters of the
3 county, adopted by ordinance a financial plan that included expenditure
4 of a portion of the moneys received for domestic violence community
5 advocates.

6 This section expires January 1, 1994.

7 "Sec. 124. RCW 81.104.170 and 1992 c 101 s 28 are each amended to
8 read as follows:

9 Cities that operate transit systems, county transportation
10 authorities, metropolitan municipal corporations, public transportation
11 benefit areas, and regional transit authorities may submit an
12 authorizing proposition to the voters and if approved by a majority of
13 persons voting, fix and impose a sales and use tax in accordance with
14 the terms of this chapter, solely for the purpose of providing high
15 capacity transportation service.

16 The tax authorized pursuant to this section shall be in addition to
17 the tax authorized by RCW 82.14.030 and shall be collected from those
18 persons who are taxable by the state pursuant to chapters 82.08 and
19 82.12 RCW upon the occurrence of any taxable event within the taxing
20 district. This sales and use tax shall not apply to the sales of
21 retail services as defined in RCW 82.04.050(3)(c) through (3)(t),
22 (5)(c), and (5)(d). The maximum rate of such tax shall be approved by
23 the voters and shall not exceed one percent of the selling price (in
24 the case of a sales tax) or value of the article used (in the case of
25 a use tax). The maximum rate of such tax that may be imposed shall not
26 exceed nine-tenths of one percent in any county that imposes a tax
27 under RCW 82.14.340, or within a regional transit authority if any
28 county within the authority imposes a tax under RCW 82.14.340."

29 **SSB 5967** - S Amd

30 By Senator Rinehart

31 Adopted 4/1/93

32 On page 1, line 4 of the title, strike "82.14.020," and insert
33 "82.14.030, 82.14.045, 82.14.048, 82.14.340, 81.104.170"

34 **SSB 5967** - S Amd 000565

35 By Senator Rinehart

36 Adopted 4/1/93 - Roll Call 28-21

1 On page 26, after line 10, insert the following:

2 "Sec. 121. RCW 82.04.290 and 1985 c 32 s 3 are each amended to
3 read as follows:

4 Upon every person engaging within this state in any business
5 activity other than or in addition to those enumerated in RCW
6 82.04.230, 82.04.240, 82.04.250, 82.04.255, 82.04.260, 82.04.270, and
7 82.04.280; as to such persons the amount of tax on account of such
8 activities shall be equal to the gross income of the business
9 multiplied by the rate of 1.50 percent on persons engaging in banking,
10 loan, security, or other financial businesses, from investments or the
11 use of moneys as such, and by the rate of 2.00 percent on all other
12 businesses. This section includes, among others, and without limiting
13 the scope hereof (whether or not title to materials used in the
14 performance of such business passes to another by accession, confusion
15 or other than by outright sale), persons engaged in the business of
16 rendering any type of service which does not constitute a "sale at
17 retail" or a "sale at wholesale." The value of advertising,
18 demonstration, and promotional supplies and materials furnished to an
19 agent by his principal or supplier to be used for informational,
20 educational and promotional purposes shall not be considered a part of
21 the agent's remuneration or commission and shall not be subject to
22 taxation under this section."

23 Renumber the sections consecutively and correct internal references
24 accordingly.

25 **SSB 5967** - S Amd

26 By Senator Rinehart

27 Adopted 4/1/93

28 On page 1, line 4 of the title, before "82.60.050" insert
29 "82.04.290,"

30 **SSB 5967** - S Amd

31 By Senator Rinehart

Adopted 4/1/93

1
2 On page 27, line 5, strike "and 82.60.040" and insert "((and
3 82.60.040))

4 **SSB 5967** - S Amd
5 By Senator Rinehart

Adopted 4/1/93

6
7 On page 29, line 26, strike "and 82.61.030" and insert "((and
8 82.61.030))

9 **SSB 5967** - S Amd - 000575
10 By Senator Rinehart

Adopted 4/1/93

11
12 On page 28, line 18, after "chapter" insert the following:

13 "i or

14 (e) Acquisition of all new or used machinery, equipment, or other
15 personal property for use in the production of pulp and paper-related
16 products if the plant was in operation prior to 1960 and is located in
17 a county with a population between forty thousand and seventy thousand
18 as last determined by the office of financial management; or

19 (f) Modernization projects involving construction, acquisition, or
20 upgrading of equipment or machinery, including services and labor,
21 which are commenced after the effective date of this act and are
22 intended to increase the operating efficiency of existing pulp and
23 paper mills or facilities, if the plant was in operation prior to 1960
24 and is located in a county with a population between forty thousand and
25 seventy thousand as last determined by the office of financial
26 management"

27 **SSB 5967** - S Amd
28 By Senator Rinehart

Adopted 4/1/93

29
30 On page 29, after line 23, insert the following:

1 **"Sec. 203.** RCW 82.61.020 and 1987 c 497 s 2 are each amended to
2 read as follows:

3 Application for deferral of taxes under this chapter shall be made
4 before initiation of the construction of the investment project or
5 acquisition of equipment or machinery or plant. Application for
6 deferral of taxes for modernization projects as defined in RCW
7 82.61.010(4)(d) and (f) shall be made during the calendar year in which
8 construction begins or acquisition of equipment or machinery occurs.
9 The application shall be made to the department in a form and manner
10 prescribed by the department. The application shall contain
11 information regarding the location of the investment project, estimated
12 or actual costs, time schedules for completion and operation, and other
13 information required by the department. The department shall rule on
14 the application within sixty days. A certificate holder shall initiate
15 construction of the investment project within one hundred eighty days
16 of receiving approval from the department and issuance of the tax
17 deferral certificate.

18 **"Sec. 204.** RCW 82.61.030 and 1987 c 497 s 3 are each amended to
19 read as follows:

20 Except for eligible projects within the definitions in RCW
21 82.61.010(4) (c) (~~(or (d))~~) through (f), a tax deferral certificate
22 shall only be issued to persons who, on June 14, 1985, are not engaged
23 in manufacturing or research and development activities within this
24 state. For purposes of this section, a person shall not be considered
25 to be engaged in manufacturing or research and development activities
26 where the only activities performed by such person in this state are
27 sales, installation, repair, or promotional activities in respect to
28 products manufactured outside this state. Any person who has succeeded
29 by merger, consolidation, incorporation or any other form or change of
30 identity to the business of a person engaged in manufacturing or
31 research and development activities in this state on June 14, 1985, and
32 any person who is a subsidiary of a person engaged in manufacturing or
33 research and development activities in this state on June 14, 1985,
34 shall also be ineligible to receive a tax deferral certificate."

35 **SSB 5967** - S Amd
36 By Senator Rinehart

Adopted 4/1/93

1
2 On page 1, line 4 of the title, after "82.61.010," insert
3 "82.61.020, 82.61.030,"

4 **SSB 5967** - S Amd
5 By Senator Rinehart

Adopted 4/1/93

6
7 On page 41, beginning on line 13, strike "miscellaneous tax
8 division of the"

9 **SSB 5967** - S Amd 000568
10 By Senator Rinehart

Adopted 4/1/93

11
12 On page 61, after line 2, strike all material down through line 11
13 on page 63 and insert the following:

14 "NEW SECTION. Sec. 601. A new section is added to chapter 48.14
15 RCW to read as follows:

16 (1) As used in this section, "taxpayer" means a health maintenance
17 organization, as defined in RCW 48.46.020, a health care service
18 contractor, as defined in RCW 48.44.010, or a certified health plan
19 certified under section 335 of chapter Laws of 1993 (E2SSB 5304).

20 (2) Each taxpayer shall pay a tax on or before the first day of
21 March of each year to the state treasurer through the insurance
22 commissioner's office. The tax shall be equal to the total amount of
23 all premiums and prepayments for health care services received by the
24 taxpayer during the preceding calendar year multiplied by the rate of
25 two percent.

26 (3) Taxpayers shall prepay their tax obligations under this
27 section. The minimum amount of the prepayments shall be percentages of
28 the taxpayer's tax obligation for the preceding calendar year
29 recomputed using the rate in effect for the current year. For the
30 prepayment of taxes due during the first calendar year, the minimum
31 amount of the prepayments shall be percentages of the taxpayer's tax
32 obligation that would have been due had the tax been in effect during
33 the previous calendar year. The tax prepayments shall be paid to the

1 state treasurer through the commissioner's office by the due dates and
2 in the following amounts:

3 (a) On or before June 15, forty-five percent;

4 (b) On or before September 15, twenty-five percent;

5 (c) On or before December 15, twenty-five percent.

6 (4) For good cause demonstrated in writing, the commissioner may
7 approve an amount smaller than the preceding calendar year's tax
8 obligation as recomputed for calculating the health maintenance
9 organization's prepayment obligations for the current tax year.

10 (5) Moneys collected under this section shall be deposited in the
11 general fund.

12 (6) A credit is allowed against the tax imposed in this section
13 equal to the amount of any tax paid under section 301 of chapter
14 Laws of 1993 (E2SSB 5304) during the same calendar year.

15 "NEW SECTION. **Sec. 602.** A new section is added to chapter 82.04
16 RCW to read as follows:

17 This chapter does not apply to any health maintenance organization,
18 health care service contractor, or certified health plan in respect to
19 premiums or prepayments that are taxable under section 601 of this
20 act."

21 Renumber the sections consecutively and correct any internal
22 references accordingly.

23 **SSB 5967** - S AMD - 000569
24 By Senator Rinehart

25 ADOPTED 4/1/93

26 On page 68, line 19, after "82.08.060." insert "Collection agencies
27 that are paid by commissions may collect the tax imposed under this
28 chapter from the person owing or alleged to owe a claim as a collection
29 cost in lieu of collecting the tax from the buyer."

30 **SSB 5967** - S AMD - 000570
31 By Senator Rinehart

32 ADOPTED 4/1/93

1 On page 74, line 19, strike "through 603" and insert "and 602"

2 **SSB 5967** - S AMD - 000570
3 By Senator Rinehart

4 ADOPTED 4/1/93

5 On page 1, line 14 of the title, strike "adding new sections" and
6 insert "adding a new section"

7 **SSB 5967** - S Amd - 000576
8 By Senator Rinehart

9 ADOPTED 4/1/93

10 On page 74, after line 2, insert the following:

11 "NEW SECTION. **Sec. 1101.** If the revenues generated under this act
12 during the biennium exceed the amounts projected to be generated, the
13 department of revenue shall certify the excess to the state treasurer
14 as soon as the excess is known and the state treasurer shall transfer
15 an amount equal to the excess from the general fund to the budget
16 stabilization account."

17 Renumber the sections consecutively

--- END ---