## CERTIFICATION OF ENROLLMENT

## SUBSTITUTE HOUSE BILL 2718

53rd Legislature 1994 Regular Session

Passed by the House February 15, 1994 CERTIFICATE Yeas 95 Nays 0 I, Marilyn Showalter, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 2718** as passed by the House of
Representatives and the Senate on the Speaker of the House of Representatives dates hereon set forth. Passed by the Senate March 3, 1994 Yeas 47 Nays 0 President of the Senate Chief Clerk Approved FILED Secretary of State Governor of the State of Washington

State of Washington

## SUBSTITUTE HOUSE BILL 2718

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Passed Legislature - 1994 Regular Session

State of Washington 53rd Legislature 1994 Regular Session

By House Committee on Revenue (originally sponsored by Representatives G. Fisher, Fuhrman, Foreman, Brown, Bray and Kremen)

Read first time 02/08/94.

- 1 AN ACT Relating to real estate excise tax affidavits; and amending
- 2 RCW 82.45.150.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 82.45.150 and 1993 sp.s. c 25 s 509 are each amended
- 5 to read as follows:
- 6 All of chapter 82.32 RCW, except RCW 82.32.030, ((82.32.040,))
- 7 82.32.050, 82.32.140, and 82.32.270 and except for the penalties and
- 8 the limitations thereon imposed by RCW 82.32.090, applies to the tax
- 9 imposed by this chapter, in addition to any other provisions of law for
- 10 the payment and enforcement of the tax imposed by this chapter. The
- 11 department of revenue shall by rule provide for the effective
- 12 administration of this chapter. The rules shall prescribe and furnish
- 13 a real estate excise tax affidavit form verified by both the seller and
- 14 the buyer, or agents of each, to be used by each county, or the
- 15 department, as the case may be, in the collection of the tax imposed by
- 16 this chapter, except that an affidavit given in connection with grant
- 17 of an easement or right of way to a gas, electrical, or
- 18 telecommunications company, as defined in RCW 80.04.010, or to a public
- 19 utility district or cooperative that distributes electricity, need be

- 1 <u>verified only on behalf of the company, district, or cooperative</u>. The
- 2 department of revenue shall annually conduct audits of transactions and
- 3 affidavits filed under this chapter.

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