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SENATE BILL 5042

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State of Washington

53rd Legislature

1993 Regular Session

By Senators Haugen and Winsley

Read first time 01/11/93. Referred to Committee on Ways & Means.

1 AN ACT Relating to authorized uses of the excise tax on the sale of  
2 real property; and amending RCW 82.46.010.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.46.010 and 1992 c 221 s 1 are each amended to read  
5 as follows:

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

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

1 After April 30, 1992, revenues generated from the tax imposed under  
2 this subsection in counties over five thousand population and cities  
3 over five thousand population that are required or choose to plan under  
4 RCW 36.70A.040 shall be used solely for financing capital projects  
5 specified in a capital facilities plan element of a comprehensive plan  
6 and housing relocation assistance under RCW 59.18.440 and 59.18.450.  
7 However, revenues (a) pledged by such counties and cities to debt  
8 retirement prior to April 30, 1992, may continue to be used for that  
9 purpose until the original debt for which the revenues were pledged is  
10 retired, or (b) committed prior to April 30, 1992, by such counties or  
11 cities to a project may continue to be used for that purpose until the  
12 project is completed.

13 (3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the  
14 legislative authority of any county or any city may impose an  
15 additional 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-half of one percent of the selling price.

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

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

26 (6) As used in this section, "city" means any city or town and  
27 "capital project" means those public works projects of a local  
28 government for planning, acquisition, construction, reconstruction,  
29 repair, replacement, rehabilitation, or improvement of streets; roads;  
30 highways; sidewalks; street and road lighting systems; traffic signals;  
31 bridges; domestic water systems; storm and sanitary sewer systems;  
32 parks; recreational facilities; law enforcement facilities; fire  
33 protection facilities; trails; libraries; administrative and/or  
34 judicial facilities; river and/or waterway flood control projects by  
35 those jurisdictions that, prior to June 11, 1992, have expended funds  
36 derived from the tax authorized by this section for such purposes; and,  
37 until December 31, 1995, housing projects for those jurisdictions that,  
38 prior to June 11, 1992, have expended or committed to expend funds

1 derived from the tax authorized by this section or the tax authorized  
2 by RCW 82.46.035 for such purposes.

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