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SENATE BILL 5053

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State of Washington

53rd Legislature

1993 Regular Session

By Senators A. Smith, Haugen, Loveland and McAuliffe

Read first time 01/11/93. Referred to Committee on Government Operations.

1 AN ACT Relating to the local vessel excise tax; and adding new  
2 sections to chapter 82.49 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.49 RCW  
5 to read as follows:

6 The counties shall contract, at least six months prior to the  
7 effective date of a resolution or ordinance imposing a local excise tax  
8 on the privilege of using a vessel under RCW 82.49.070, the  
9 administration and collection to the state department of licensing,  
10 which shall deduct a percentage amount, as provided by contract, not to  
11 exceed two percent of the taxes collected for administration and  
12 collection expenses incurred by the department. Any county with such  
13 resolution or ordinance in effect on the effective date of this act  
14 shall enter into such contract with the department within sixty days  
15 after the effective date of this act. The remainder of any portion of  
16 any local vessel excise tax authorized by this chapter which is  
17 collected by the department of licensing shall be deposited by the  
18 department in the local vessel excise tax account hereby created in the  
19 state treasury. Moneys in the local vessel excise tax account may be

1 spent only for distribution to counties imposing a local vessel excise  
2 tax. The director of licensing shall by rule set up administrative  
3 procedures for the collection of the local vessel excise tax in  
4 conjunction with collection of the state watercraft excise tax under  
5 RCW 82.49.030. All earnings of investments of balances in the local  
6 vessel excise tax account shall be credited to the local vessel excise  
7 tax account and distributed to the counties imposing the local vessel  
8 excise tax monthly.

9 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.49 RCW  
10 to read as follows:

11 Monthly the state treasurer shall make distribution from the local  
12 vessel excises tax account to the counties the amount of tax collected  
13 on behalf of each county, less the deduction provided for in section 1  
14 of this act. The state treasurer shall make the distribution under  
15 this section without appropriation.

16 In the event that any ordinance or resolution imposes a local  
17 vessel excise tax at a rate in excess of the applicable limits  
18 contained in this chapter, such ordinance or resolution shall not be  
19 considered void in toto, but only with respect to that portion of the  
20 rate which is in excess of such applicable limits.

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