

CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 2718

Chapter 137, Laws of 1994

53rd Legislature
1994 Regular Session

REAL ESTATE EXCISE TAX--UTILITY EASEMENT
OR RIGHT OF WAY AFFIDAVITS

EFFECTIVE DATE: 6/9/94

Passed by the House February 15, 1994
Yeas 95 Nays 0

BRIAN EBERSOLE

**Speaker of the
House of Representatives**

Passed by the Senate March 3, 1994
Yeas 47 Nays 0

JOEL PRITCHARD

President of the Senate

Approved March 28, 1994

MIKE LOWRY

Governor of the State of Washington

CERTIFICATE

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 dates hereon set forth.

MARILYN SHOWALTER

Chief Clerk

FILED

March 28, 1994 - 11:43 a.m.

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE BILL 2718

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

Passed the House February 15, 1994.

Passed the Senate March 3, 1994.

Approved by the Governor March 28, 1994.

Filed in Office of Secretary of State March 28, 1994.