

CERTIFICATION OF ENROLLMENT
ENGROSSED SUBSTITUTE HOUSE BILL 1165

Chapter 318, Laws of 1995

54th Legislature
1995 Regular Session

EXCISE AND PROPERTY TAX STATUTES--TECHNICAL CORRECTIONS

EFFECTIVE DATE: 5/11/95

Passed by the House April 19, 1995
Yeas 91 Nays 0

CLYDE BALLARD

**Speaker of the
House of Representatives**

Passed by the Senate April 11, 1995
Yeas 44 Nays 1

JOEL PRITCHARD

President of the Senate

Approved May 11, 1995

MIKE LOWRY

Governor of the State of Washington

CERTIFICATE

I, Timothy A. Martin, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 1165** as passed by the House of Representatives and the Senate on the dates hereon set forth.

TIMOTHY A. MARTIN

Chief Clerk

FILED

May 11, 1995 - 1:10 p.m.

**Secretary of State
State of Washington**

ENGROSSED SUBSTITUTE HOUSE BILL 1165

AS AMENDED BY THE SENATE

Passed Legislature - 1995 Regular Session

State of Washington

54th Legislature

1995 Regular Session

By House Committee on Finance (originally sponsored by Representatives Sherstad, Dickerson, Van Luven, L. Thomas and Mason; by request of Department of Revenue)

Read first time 02/06/95.

1 AN ACT Relating to technical correction of excise and property tax
2 statutes; amending RCW 82.04.030, 82.32.145, 82.36.310, 82.48.010,
3 84.40.185, 9.41.135, 82.32.320, 84.34.230, 84.52.069, and 84.52.105;
4 repealing 1994 sp.s. c 7 s 445; and declaring an emergency.

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

6 **Sec. 1.** RCW 82.04.030 and 1963 ex.s. c 28 s 1 are each amended to
7 read as follows:

8 "Person" or "company", herein used interchangeably, means any
9 individual, receiver, administrator, executor, assignee, trustee in
10 bankruptcy, trust, estate, firm, copartnership, joint venture, club,
11 company, joint stock company, business trust, municipal corporation,
12 political subdivision of the state of Washington, corporation, limited
13 liability company, association, society, or any group of individuals
14 acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or
15 otherwise and the United States or any instrumentality thereof.

16 **Sec. 2.** RCW 82.32.145 and 1987 c 245 s 1 are each amended to read
17 as follows:

1 (1) Upon termination, dissolution, or abandonment of a corporate or
2 limited liability company business, any officer, member, manager, or
3 other person having control or supervision of retail sales tax funds
4 collected and held in trust under RCW 82.08.050, or who is charged with
5 the responsibility for the filing of returns or the payment of retail
6 sales tax funds collected and held in trust under RCW 82.08.050, shall
7 be personally liable for any unpaid taxes and interest and penalties on
8 those taxes, if such officer or other person wilfully fails to pay or
9 to cause to be paid any taxes due from the corporation pursuant to
10 chapter 82.08 RCW. For the purposes of this section, any retail sales
11 taxes that have been paid but not collected shall be deductible from
12 the retail sales taxes collected but not paid.

13 For purposes of this subsection "wilfully fails to pay or to cause
14 to be paid" means that the failure was the result of an intentional,
15 conscious, and voluntary course of action.

16 (2) The officer, member or manager, or other person shall be liable
17 only for taxes collected which became due during the period he or she
18 had the control, supervision, responsibility, or duty to act for the
19 corporation described in subsection (1) of this section, plus interest
20 and penalties on those taxes.

21 (3) Persons liable under subsection (1) of this section are exempt
22 from liability in situations where nonpayment of the retail sales tax
23 funds held in trust is due to reasons beyond their control as
24 determined by the department by rule.

25 (4) Any person having been issued a notice of assessment under this
26 section is entitled to the appeal procedures under RCW 82.32.160,
27 82.32.170, 82.32.180, 82.32.190, and 82.32.200.

28 (5) This section applies only in situations where the department
29 has determined that there is no reasonable means of collecting the
30 retail sales tax funds held in trust directly from the corporation.

31 (6) This section does not relieve the corporation or limited
32 liability company of other tax liabilities or otherwise impair other
33 tax collection remedies afforded by law.

34 (7) Collection authority and procedures prescribed in this chapter
35 apply to collections under this section.

36 **Sec. 3.** RCW 82.36.310 and 1965 ex.s. c 79 s 13 are each amended to
37 read as follows:

1 Any person claiming a refund for motor vehicle fuel used or
2 exported as in this chapter provided shall not be entitled to receive
3 such refund until he presents to the director a claim upon forms to be
4 provided by the director with such information as the director shall
5 require, which claim to be valid shall in all cases be accompanied by
6 the original invoice or invoices issued to the claimant at the time of
7 the purchases of the motor vehicle fuel, approved as to invoice form by
8 the director: PROVIDED, That in the event of the loss or destruction
9 of the original invoice or invoices, the person claiming a refund may
10 submit in lieu thereof a duplicate copy of such invoice certified by
11 the vendor, but no payment of refund based upon such duplicate invoice
12 shall be made until after expiration of such statutory period specified
13 in RCW 82.36.330 for filing of refund applications.

14 Any person claiming refund by reason of exportation of motor
15 vehicle fuel shall in addition to the invoices required furnish to the
16 director the export certificate therefor, and the signature on the
17 exportation certificate shall be certified by a notary public. In all
18 cases the claim shall be signed by the person claiming the refund,
19 ((or)) if it is a corporation, by some proper officer ((thereof)) of
20 the corporation, or if it is a limited liability company, by some
21 proper manager or member of the limited liability company.

22 **Sec. 4.** RCW 82.48.010 and 1987 c 220 s 5 are each amended to read
23 as follows:

24 For the purposes of this chapter, unless otherwise required by the
25 context:

26 (1) "Aircraft" means any weight-carrying device or structure for
27 navigation of the air which is designed to be supported by the air;

28 (2) "Secretary" means the secretary of transportation;

29 (3) "Person" includes a firm, partnership, limited liability
30 company, or corporation;

31 (4) "Small multi-engine fixed wing" means any piston-driven multi-
32 engine fixed wing aircraft with a maximum gross weight as listed by the
33 manufacturer of less than seventy-five hundred pounds; and

34 (5) "Large multi-engine fixed wing" means any piston-driven multi-
35 engine fixed wing aircraft with a maximum gross weight as listed by the
36 manufacturer of seventy-five hundred pounds or more.

1 **Sec. 5.** RCW 84.40.185 and 1967 ex.s. c 149 s 41 are each amended
2 to read as follows:

3 Every individual, corporation, limited liability company,
4 association, partnership, trust, or estate shall list all personal
5 property in his or its ownership, possession, or control which is
6 subject to taxation pursuant to the provisions of this title. Such
7 listing shall be made and delivered in accordance with the provisions
8 of this (~~(1967 amendatory act)~~) chapter.

9 **Sec. 6.** RCW 9.41.135 and 1994 sp.s. c 7 s 418 are each amended to
10 read as follows:

11 (1) At least once every twelve months, the department of licensing
12 shall obtain a list of dealers licensed under 18 U.S.C. Sec. 923(a)
13 with business premises in the state of Washington from the United
14 States bureau of alcohol, tobacco, and firearms. The department of
15 licensing shall verify that all dealers on the list provided by the
16 bureau of alcohol, tobacco, and firearms are licensed and registered as
17 required by RCW 9.41.100.

18 (2) At least once every twelve months, the department of licensing
19 shall obtain from the department of revenue and the department of
20 revenue shall transmit to the department of licensing a list of dealers
21 registered with the department of revenue (~~(whose gross proceeds of~~
22 ~~sales are below the reporting threshold provided in RCW 82.04.300)~~),
23 and a list of dealers whose names and addresses were forwarded to the
24 department of revenue by the department of licensing under RCW
25 9.41.110, who failed to register with the department of revenue as
26 required by RCW 9.41.100.

27 (3) At least once every twelve months, the department of licensing
28 shall notify the bureau of alcohol, tobacco, and firearms of all
29 dealers licensed under 18 U.S.C. Sec. 923(a) with business premises in
30 the state of Washington who have not complied with the licensing or
31 registration requirements of RCW 9.41.100(~~(, or whose gross proceeds of~~
32 ~~sales are below the reporting threshold provided in RCW 82.04.300)~~).
33 In notifying the bureau of alcohol, tobacco, and firearms, the
34 department of licensing shall not specify whether a particular dealer
35 has failed to comply with licensing requirements(~~(,)~~) or has failed to
36 comply with registration requirements(~~(, or has gross proceeds of sales~~
37 ~~below the reporting threshold)~~).

1 **Sec. 7.** RCW 82.32.320 and 1975 1st ex.s. c 278 s 92 are each
2 amended to read as follows:

3 The department of revenue, on the next business day following the
4 receipt of any payments hereunder, shall transmit them to the state
5 treasurer, taking his or her receipt therefor. If a return or payment
6 is submitted with less than the full amount of all taxes, interest, and
7 penalties due, the department may allocate payments among applicable
8 funds so as to minimize administrative costs to the extent practicable.

9 **Sec. 8.** RCW 84.34.230 and 1994 c 301 s 33 are each amended to read
10 as follows:

11 For the purpose of acquiring conservation futures as well as other
12 rights and interests in real property pursuant to RCW 84.34.210 and
13 84.34.220, a county may levy an amount not to exceed six and one-
14 quarter cents per thousand dollars of assessed valuation against the
15 assessed valuation of all taxable property within the county(~~(, which~~
16 ~~levy shall be in addition to that authorized by RCW 84.52.043)). The
17 limitations in RCW 84.52.043 shall not apply to the tax levy authorized
18 in this section.~~

19 **Sec. 9.** RCW 84.52.069 and 1994 c 79 s 2 are each amended to read
20 as follows:

21 (1) As used in this section, "taxing district" means a county,
22 emergency medical service district, city or town, public hospital
23 district, urban emergency medical service district, or fire protection
24 district.

25 (2) A taxing district may impose additional regular property tax
26 levies in an amount equal to fifty cents or less per thousand dollars
27 of the assessed value of property in the taxing district in each year
28 for six consecutive years when specifically authorized so to do by a
29 majority of at least three-fifths of the registered voters thereof
30 approving a proposition authorizing the levies submitted at a general
31 or special election, at which election the number of persons voting
32 "yes" on the proposition shall constitute three-fifths of a number
33 equal to forty percent of the total number of voters voting in such
34 taxing district at the last preceding general election when the number
35 of registered voters voting on the proposition does not exceed forty
36 percent of the total number of voters voting in such taxing district in
37 the last preceding general election; or by a majority of at least

1 three-fifths of the registered voters thereof voting on the proposition
2 when the number of registered voters voting on the proposition exceeds
3 forty percent of the total number of voters voting in such taxing
4 district in the last preceding general election. Ballot propositions
5 shall conform with RCW 29.30.111.

6 (3) Any tax imposed under this section shall be used only for the
7 provision of emergency medical care or emergency medical services,
8 including related personnel costs, training for such personnel, and
9 related equipment, supplies, vehicles and structures needed for the
10 provision of emergency medical care or emergency medical services.

11 (4) If a county levies a tax under this section, no taxing district
12 within the county may levy a tax under this section. No other taxing
13 district may levy a tax under this section if another taxing district
14 has levied a tax under this section within its boundaries: PROVIDED,
15 That if a county levies less than fifty cents per thousand dollars of
16 the assessed value of property, then any other taxing district may levy
17 a tax under this section equal to the difference between the rate of
18 the levy by the county and fifty cents: PROVIDED FURTHER, That if a
19 taxing district within a county levies this tax, and the voters of the
20 county subsequently approve a levying of this tax, then the amount of
21 the taxing district levy within the county shall be reduced, when the
22 combined levies exceed fifty cents. Whenever a tax is levied county-
23 wide, the service shall, insofar as is feasible, be provided throughout
24 the county: PROVIDED FURTHER, That no county-wide levy proposal may be
25 placed on the ballot without the approval of the legislative authority
26 of each city exceeding fifty thousand population within the county:
27 AND PROVIDED FURTHER, That this section and RCW 36.32.480 shall not
28 prohibit any city or town from levying an annual excess levy to fund
29 emergency medical services: AND PROVIDED, FURTHER, That if a county
30 proposes to impose tax levies under this section, no other ballot
31 proposition authorizing tax levies under this section by another taxing
32 district in the county may be placed before the voters at the same
33 election at which the county ballot proposition is placed: AND
34 PROVIDED FURTHER, That any taxing district emergency medical service
35 levy that is authorized subsequent to a county emergency medical
36 service levy, shall expire concurrently with the county emergency
37 medical service levy.

1 (5) The ((tax levy authorized in this section is in addition to the
2 tax levy authorized)) limitations in RCW 84.52.043 shall not apply to
3 the tax levy authorized in this section.

4 (6) The limitation in RCW 84.55.010 shall not apply to the first
5 levy imposed pursuant to this section following the approval of such
6 levy by the voters pursuant to subsection (2) of this section.

7 **Sec. 10.** RCW 84.52.105 and 1993 c 337 s 2 are each amended to read
8 as follows:

9 (1) A county, city, or town may impose additional regular property
10 tax levies of up to fifty cents per thousand dollars of assessed value
11 of property in each year for up to ten consecutive years to finance
12 affordable housing for very low-income households when specifically
13 authorized to do so by a majority of the voters of the taxing district
14 voting on a ballot proposition authorizing the levies. If both a
15 county, and a city or town within the county, impose levies authorized
16 under this section, the levies of the last jurisdiction to receive
17 voter approval for the levies shall be reduced or eliminated so that
18 the combined rates of these levies may not exceed fifty cents per
19 thousand dollars of assessed valuation in any area within the county.
20 A ballot proposition authorizing a levy under this section must conform
21 with RCW 84.52.054.

22 (2) The additional property tax levies may not be imposed until:

23 (a) The governing body of the county, city, or town declares the
24 existence of an emergency with respect to the availability of housing
25 that is affordable to very low-income households in the taxing
26 district; and

27 (b) The governing body of the county, city, or town adopts an
28 affordable housing financing plan to serve as the plan for expenditure
29 of funds raised by a levy authorized under this section, and the
30 governing body determines that the affordable housing financing plan is
31 consistent with either the locally adopted or state-adopted
32 comprehensive housing affordability strategy, required under the
33 Cranston-Gonzalez national affordable housing act (42 U.S.C. Sec.
34 12701, et seq.), as amended.

35 (3) For purposes of this section, the term "very low-income
36 household" means a single person, family, or unrelated persons living
37 together whose income is at or below fifty percent of the median
38 income, as determined by the United States department of housing and

1 urban development, with adjustments for household size, for the county
2 where the taxing district is located.

3 (4) The limitations in RCW 84.52.043 shall not apply to the tax
4 levy authorized in this section.

5 NEW SECTION. Sec. 11. 1994 sp.s. c 7 s 445 is repealed.

6 NEW SECTION. Sec. 12. This act is necessary for the immediate
7 preservation of the public peace, health, or safety, or support of the
8 state government and its existing public institutions, and shall take
9 effect immediately.

Passed the House April 19, 1995.

Passed the Senate April 11, 1995.

Approved by the Governor May 11, 1995.

Filed in Office of Secretary of State May 11, 1995.