
SENATE BILL 6076

State of Washington

56th Legislature

1999 Regular Session

By Senators Swecker and Benton

Read first time 03/04/1999. Referred to Committee on State & Local Government.

1 AN ACT Relating to real estate excise tax; amending RCW 82.46.010;
2 and reenacting and amending RCW 82.46.035.

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

4 **Sec. 1.** RCW 82.46.010 and 1994 c 272 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 any city or county with a population of five thousand or less and
17 any city or county that does not plan under RCW 36.70A.040 for any
18 capital purpose identified in a capital improvements plan and local
19 capital improvements, including those listed in RCW 35.43.040.

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, except for counties located west of the crest of the
5 Cascade mountains with no marine shoreline, shall be used solely for
6 financing capital projects specified in a capital facilities plan
7 element of a comprehensive plan and housing relocation assistance under
8 RCW 59.18.440 and 59.18.450. However, revenues (a) pledged by such
9 counties and cities to debt retirement prior to April 30, 1992, may
10 continue to be used for that purpose until the original debt for which
11 the revenues were pledged is retired, or (b) committed prior to April
12 30, 1992, by such counties or cities to a project may continue to be
13 used for that purpose until the project is completed.

14 (3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the
15 legislative authority of any county or any city may impose an
16 additional excise tax on each sale of real property in the
17 unincorporated areas of the county for the county tax and in the
18 corporate limits of the city for the city tax at a rate not exceeding
19 one-half of one percent of the selling price.

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

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

27 (6) As used in this section, "city" means any city or town and
28 "capital project" means those public works projects of a local
29 government for planning, acquisition, construction, reconstruction,
30 repair, replacement, rehabilitation, or improvement of streets; roads;
31 highways; sidewalks; street and road lighting systems; traffic signals;
32 bridges; domestic water systems; storm and sanitary sewer systems;
33 parks; recreational facilities; law enforcement facilities; fire
34 protection facilities; trails; libraries; administrative and/or
35 judicial facilities; river and/or waterway flood control projects by
36 those jurisdictions that, prior to June 11, 1992, have expended funds
37 derived from the tax authorized by this section for such purposes; and,
38 until December 31, 1995, housing projects for those jurisdictions that,
39 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.

3 **Sec. 2.** RCW 82.46.035 and 1992 c 221 s 3 and 1991 sp.s. c 32 s 33
4 are each reenacted and amended to read as follows:

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

10 (2) The legislative authority of any county or any city that plans
11 under RCW 36.70A.040(1) may impose an additional excise tax on each
12 sale of real property in the unincorporated areas of the county for the
13 county tax and in the corporate limits of the city for the city tax at
14 a rate not exceeding one-quarter of one percent of the selling price.
15 Any county choosing to plan under RCW 36.70A.040(2) and any city within
16 such a county may only adopt an ordinance imposing the excise tax
17 authorized by this section if the ordinance is first authorized by a
18 proposition approved by a majority of the voters of the taxing district
19 voting on the proposition at a general election held within the
20 district or at a special election within the taxing district called by
21 the district for the purpose of submitting such proposition to the
22 voters.

23 (3) Revenues generated from the tax imposed under subsection (2) of
24 this section shall be used by such counties and cities, except for
25 counties located west of the crest of the Cascade mountains with no
26 marine shoreline, solely for financing capital projects specified in a
27 capital facilities plan element of a comprehensive plan. However,
28 revenues (a) pledged by such counties and cities to debt retirement
29 prior to March 1, 1992, may continue to be used for that purpose until
30 the original debt for which the revenues were pledged is retired, or
31 (b) committed prior to March 1, 1992, by such counties or cities to a
32 project may continue to be used for that purpose until the project is
33 completed.

34 (4) Revenues generated by the tax imposed by this section shall be
35 deposited in a separate account.

36 (5) As used in this section, "city" means any city or town and
37 "capital project" means those public works projects of a local
38 government for planning, acquisition, construction, reconstruction,

1 repair, replacement, rehabilitation, or improvement of streets, roads,
2 highways, sidewalks, street and road lighting systems, traffic signals,
3 bridges, domestic water systems, storm and sanitary sewer systems, and
4 planning, construction, reconstruction, repair, rehabilitation, or
5 improvement of parks.

6 (6) When the governor files a notice of noncompliance under RCW
7 36.70A.340 with the secretary of state and the appropriate county or
8 city, the county or city's authority to impose the additional excise
9 tax under this section shall be temporarily rescinded until the
10 governor files a subsequent notice rescinding the notice of
11 noncompliance.

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