
SENATE BILL 6620

State of Washington

58th Legislature

2004 Regular Session

By Senators Morton, Jacobsen, Swecker and Rasmussen

Read first time 01/27/2004. Referred to Committee on Natural Resources, Energy & Water.

1 AN ACT Relating to the real estate excise tax administration of
2 water rights; amending RCW 82.45.090; and providing an effective date.

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

4 **Sec. 1.** RCW 82.45.090 and 2003 c 53 s 404 are each amended to read
5 as follows:

6 (1) Except for a sale of a beneficial interest in real property
7 where no instrument evidencing the sale is recorded in the official
8 real property records of the county in which the property is located,
9 or the sale of a water right that is transferred separately from the
10 land, or both, the tax imposed by this chapter shall be paid to and
11 collected by the treasurer of the county within which is located the
12 real property which was sold. In collecting the tax the treasurer
13 shall act as agent for the state. The county treasurer shall cause a
14 stamp evidencing satisfaction of the lien to be affixed to the
15 instrument of sale or conveyance prior to its recording or to the real
16 estate excise tax affidavit in the case of used mobile home sales and
17 used floating home sales. A receipt issued by the county treasurer for
18 the payment of the tax imposed under this chapter shall be evidence of
19 the satisfaction of the lien imposed hereunder and may be recorded in

1 the manner prescribed for recording satisfactions of mortgages. Except
2 for an instrument of sale or conveyance for the sale of a water right
3 that is transferred separately from the land, no instrument of sale or
4 conveyance evidencing a sale subject to the tax shall be accepted by
5 the county auditor for filing or recording until the tax shall have
6 been paid and the stamp affixed thereto; in case the tax is not due on
7 the transfer, the instrument shall not be so accepted until suitable
8 notation of such fact has been made on the instrument by the treasurer.

9 (2)(a) For a sale of a beneficial interest in real property where
10 a tax is due under this chapter and where no instrument is recorded in
11 the official real property records of the county in which the property
12 is located, the sale shall be reported to the department of revenue
13 within five days from the date of the sale on such returns or forms and
14 according to such procedures as the department may prescribe.

15 (b) For the sale of a water right that is transferred separately
16 from the land and tax is due under this chapter, the sale shall be
17 reported to the department within five days from the date of the sale
18 on such returns and according to such procedures as the department may
19 prescribe.

20 (c) Such forms or returns shall be signed by both the transferor
21 and the transferee and shall be accompanied by payment of the tax due.

22 ((+3)) (d) Any person who intentionally makes a false statement on
23 any return or form required to be filed with the department under this
24 chapter is guilty of perjury under chapter 9A.72 RCW.

25 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2004.

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