

SSB 6050 - S AMD 254  
By Senator Parlette

PULLED 03/16/2005

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 82.45.060 and 2000 c 103 s 15 are each amended to  
4 read as follows:

5 There is imposed an excise tax upon each sale of real property at  
6 the rate of one and twenty-eight one-hundredths percent of the selling  
7 price. An amount equal to (~~seven and seven tenths~~) six and one-tenth  
8 percent of the proceeds of this tax to the state treasurer shall be  
9 deposited in the public works assistance account created in RCW  
10 43.155.050. An amount equal to one and six-tenths percent of the  
11 proceeds of this tax to the state treasurer shall be deposited in the  
12 city-county assistance account created in section 2 of this act.

13 NEW SECTION. Sec. 2. A new section is added to chapter 43.31 RCW  
14 to read as follows:

15 (1) The city-county assistance account is created in the state  
16 treasury. All receipts from disbursements made under RCW 82.45.060  
17 shall be deposited into the account. Moneys in the account may be  
18 spent only after appropriation. Expenditures from the account may be  
19 used only for the purposes provided in this section.

20 (2) Funds deposited in the city-county assistance account shall be  
21 distributed equally to the cities and counties.

22 (3)(a) Funds distributed to counties shall, to the extent possible,  
23 increase the revenues under RCW 82.14.030(1) of each county to the  
24 greater of two hundred fifty thousand dollars or seventy percent of the  
25 statewide weighted average per capita level of sales and use tax  
26 revenues collected under RCW 82.14.030(1) for the unincorporated areas  
27 of all counties imposing the sales and use tax authorized under RCW  
28 82.14.030(1) in the previous calendar year.

1 (b) For each county with an unincorporated population of fifteen  
2 thousand or less, the county shall receive the greater of the amount in  
3 (a) of this subsection or the amount received in local government  
4 assistance provided by section 716, chapter 276, Laws of 2004.

5 (c) For each county with an unincorporated population over fifteen  
6 thousand and less than twenty-two thousand, the county shall receive in  
7 calendar year 2006 and 2007 the greater of the amount provided in (a)  
8 of this subsection or the amount received in local government  
9 assistance provided by section 716, chapter 276, Laws of 2004.

10 (d) To the extent that revenues are insufficient to fund the  
11 distributions under this subsection, the distributions of all counties  
12 as otherwise determined under this subsection shall be ratably reduced.

13 (e) To the extent that revenues exceed the amounts needed to fund  
14 the distributions under this subsection, the excess funds shall be  
15 divided ratably based upon unincorporated population among those  
16 counties receiving funds under this subsection and imposing the tax  
17 collected under RCW 82.14.030(2) at the maximum rate.

18 (4)(a) Funds distributed to cities shall, to the extent possible,  
19 increase the revenues under RCW 82.14.030(1) of each city to fifty-five  
20 percent of the statewide weighted average per capita level of sales and  
21 use tax revenues collected under RCW 82.14.030(1) for all cities  
22 imposing the sales and use tax authorized under RCW 82.14.030(1) in the  
23 previous calendar year.

24 (b) For each city with a population under five thousand, the city  
25 shall receive the greater of the amount in (a) of this subsection or  
26 the amount received in local government assistance provided for fiscal  
27 year 2005 by section 721, chapter 25, Laws of 2003 1st sp. sess.

28 (c) For each city with a population over five thousand and less  
29 than sixty-five thousand, the city shall receive in calendar year 2006  
30 and 2007 the greater of the amount provided in (a) of this subsection  
31 or the amount received in local government assistance provided for  
32 fiscal year 2005 by section 721, chapter 25, Laws of 2003 1st sp. sess.

33 (d) No city may receive an amount greater than one hundred thousand  
34 dollars a year under (a), (b), or (c) of this subsection.

35 (e) To the extent that revenues are insufficient to fund the  
36 distributions under this subsection, the distributions of all cities as  
37 otherwise determined under this subsection shall be ratably reduced.

1 (f) To the extent that revenues exceed the amounts needed to fund  
2 the distributions under this subsection, the excess funds shall be  
3 divided ratably based upon population among those cities receiving  
4 funds under this subsection and imposing the tax collected under RCW  
5 82.14.030(2) at the maximum rate.

6 (g) This subsection applies to cities incorporated prior to the  
7 effective date of this section.

8 (5) The two hundred fifty thousand dollar amount in subsection (3)  
9 of this section and the one hundred thousand dollar amount in  
10 subsection (4) of this section shall be increased each year beginning  
11 in calendar year 2006 by inflation as defined in RCW 84.55.005, as  
12 determined by the department of revenue.

13 (6) Distributions under subsections (3) and (4) of this section  
14 shall be made quarterly beginning on October 1, 2005. The department  
15 of revenue shall certify the amounts to be distributed under this  
16 section to the state treasurer. The certification shall be made by  
17 October 1, 2005, for the October 1, 2005, distribution and the January  
18 1, 2006, distribution, based on calendar year 2004 collections. The  
19 certification shall be made by March 1, 2006, for distributions  
20 beginning April 1, 2006, and by March 1st of every year thereafter.  
21 The March 1st certification shall be used for distributions occurring  
22 on April 1st, July 1st, and October 1st of the year of certification  
23 and on January 1st of the year following certification.

24 (7) All distributions to local governments from the city-county  
25 assistance account constitute increases in state distributions of  
26 revenue to political subdivisions for purposes of state reimbursement  
27 for the costs of new programs and increases in service levels under RCW  
28 43.135.060, including any claims or litigation pending against the  
29 state on or after January 1, 2005.

30 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2005."

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1        On page 1, line 2 of the title, after "counties;" strike the  
2 remainder of the title and insert "amending RCW 82.45.060; adding a new  
3 section to chapter 43.31 RCW; and providing an effective date."

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