
HOUSE BILL 1910

State of Washington 61st Legislature 2009 Regular Session

By Representatives Wallace, Orcutt, Herrera, and Moeller

Read first time 02/02/09. Referred to Committee on Local Government & Housing.

1 AN ACT Relating to authorizing existing city and county real estate
2 excise taxes to be expended on municipally owned heavy rail short
3 lines; reenacting and amending RCW 82.46.035; and providing an
4 expiration date.

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

6 **Sec. 1.** RCW 82.46.035 and 1992 c 221 s 3 and 1991 sp.s. c 32 s 33
7 are each reenacted and amended to read as follows:

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

13 (2) The legislative authority of any county or any city that plans
14 under RCW 36.70A.040(1) may impose an additional excise tax on each
15 sale of real property in the unincorporated areas of the county for the
16 county tax and in the corporate limits of the city for the city tax at
17 a rate not exceeding one-quarter of one percent of the selling price.
18 Any county choosing to plan under RCW 36.70A.040(2) and any city within
19 such a county may only adopt an ordinance imposing the excise tax

1 authorized by this section if the ordinance is first authorized by a
2 proposition approved by a majority of the voters of the taxing district
3 voting on the proposition at a general election held within the
4 district or at a special election within the taxing district called by
5 the district for the purpose of submitting such proposition to the
6 voters.

7 (3) Revenues generated from the tax imposed under subsection (2) of
8 this section shall be used by such counties and cities solely for
9 financing capital projects specified in a capital facilities plan
10 element of a comprehensive plan. However, revenues (a) pledged by such
11 counties and cities to debt retirement prior to March 1, 1992, may
12 continue to be used for that purpose until the original debt for which
13 the revenues were pledged is retired, or (b) committed prior to March
14 1, 1992, by such counties or cities to a project may continue to be
15 used for that purpose until the project is completed.

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

18 (5) As used in this section(~~(7)~~): (a) "City" means any city or
19 town (~~and~~); (b) "capital project" means those public works projects
20 of a local government for planning, acquisition, construction,
21 reconstruction, repair, replacement, rehabilitation, or improvement of
22 streets, roads, highways, sidewalks, street and road lighting systems,
23 traffic signals, bridges, municipally owned heavy rail short line
24 railroads, domestic water systems, storm and sanitary sewer systems,
25 and planning, construction, reconstruction, repair, rehabilitation, or
26 improvement of parks; and (c) "short line railroads" means class III
27 railroads as defined by the United States surface transportation board.

28 (6) When the governor files a notice of noncompliance under RCW
29 36.70A.340 with the secretary of state and the appropriate county or
30 city, the county or city's authority to impose the additional excise
31 tax under this section shall be temporarily rescinded until the
32 governor files a subsequent notice rescinding the notice of
33 noncompliance.

34 (7) A city or county may use revenue generated under subsection (2)
35 of this section for municipally owned heavy short line railroads only
36 if the revenue was collected prior to December 31, 2008, and may not
37 use more than twenty-five percent of the total revenue generated under

1 subsection (2) of this section for municipally owned heavy short line
2 railroads.

3 NEW SECTION. **Sec. 2.** This act expires June 30, 2012.

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