
SENATE BILL 5630

State of Washington 61st Legislature 2009 Regular Session

By Senators Regala, Fairley, Jacobsen, and Haugen

Read first time 01/28/09. Referred to Committee on Ways & Means.

1 AN ACT Relating to real estate excise tax expenditures for parks
2 and capital projects; and reenacting and amending RCW 82.46.035.

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

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

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

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

1 proposition approved by a majority of the voters of the taxing district
2 voting on the proposition at a general election held within the
3 district or at a special election within the taxing district called by
4 the district for the purpose of submitting such proposition to the
5 voters.

6 (3) Revenues generated from the tax imposed under subsection (2) of
7 this section shall be used by such counties and cities (~~(solely)~~) for
8 financing capital projects specified in a capital facilities plan
9 element of a comprehensive plan, and, at the option of the city or
10 county, park maintenance and operation expenditures. Revenues from
11 this tax may not be used by any county or city to supplant existing
12 sources of funding for park maintenance and operation expenditures.
13 However, revenues (a) pledged by such counties and cities to debt
14 retirement prior to March 1, 1992, may continue to be used for that
15 purpose until the original debt for which the revenues were pledged is
16 retired, or (b) committed prior to March 1, 1992, by such counties or
17 cities to a project may continue to be used for that purpose until the
18 project is completed.

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

21 (5) As used in this section, "city" means any city or town and
22 "capital project" means those public works projects of a local
23 government for planning, acquisition, construction, reconstruction,
24 repair, replacement, rehabilitation, or improvement of streets, roads,
25 highways, sidewalks, street and road lighting systems, traffic signals,
26 bridges, domestic water systems, storm and sanitary sewer systems,
27 (~~(and planning, construction, reconstruction, repair, rehabilitation,~~
28 ~~or improvement of parks))~~ parks, recreational facilities, law
29 enforcement facilities, fire protection facilities, trails, libraries,
30 administrative and/or judicial facilities, and river and water flood
31 control facilities.

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

1 noncompliance.

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