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SENATE BILL 6047

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State of Washington                      61st Legislature                      2009 Regular Session

By Senators Prentice and Swecker; by request of Department of Revenue

Read first time 02/18/09. Referred to Committee on Ways & Means.

1            AN ACT Relating to authorizing a property tax levy to reimburse  
2 taxing districts for property taxes refunded under chapter 84.69 RCW  
3 and property taxes abated under RCW 84.70.010; amending RCW 84.55.070;  
4 adding a new section to chapter 84.69 RCW; and creating a new section.

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

6            NEW SECTION.    **Sec. 1.** A new section is added to chapter 84.69 RCW  
7 to read as follows:

8            Taxing districts other than the state may levy a tax upon all the  
9 taxable property within the district for the purpose of:

10            (1) Funding refunds paid or to be paid under this chapter, except  
11 for refunds under RCW 84.69.020(1), including interest, as ordered by  
12 the county treasurer or county legislative authority within the  
13 preceding twelve months; and

14            (2) Reimbursing the taxing district for taxes abated under RCW  
15 84.70.010 within the preceding twelve months. This subsection (2) only  
16 applies to abatements that do not require a refund under this chapter.  
17 Abatements that require a refund are included within the scope of  
18 subsection (1) of this section.

1       **Sec. 2.** RCW 84.55.070 and 1982 1st ex.s. c 28 s 2 are each amended  
2 to read as follows:

3       The provisions of this chapter (~~shall~~) do not apply to a levy,  
4 including the state levy, or that portion of a levy, made by or for a  
5 taxing district:

6       (1) For the purpose of funding a property tax refund paid (~~or to~~  
7 be paid pursuant to) under the provisions of chapter 84.68 RCW (~~or~~  
8 ~~attributable to a property tax refund paid or to be paid pursuant to~~  
9 ~~the provisions of chapter 84.69 RCW,)~~);

10       (2) Under section 1 of this act; or

11       (3) Attributable to amounts of state taxes withheld under RCW  
12 84.56.290 or the provisions of chapter 84.69 RCW, or otherwise  
13 attributable to state taxes lawfully owing by reason of adjustments  
14 made under RCW 84.48.080.

15       NEW SECTION. **Sec. 3.** This act applies retroactively to January 1,  
16 2009, and applies to taxes levied under section 1 of this act for  
17 collection in 2010 and thereafter.

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