
SUBSTITUTE HOUSE BILL 1068

State of Washington **63rd Legislature** **2013 Regular Session**

By House Finance (originally sponsored by Representatives Manweller and Warnick)

READ FIRST TIME 02/22/13.

1 AN ACT Relating to the television reception improvement district
2 excise tax; amending RCW 36.95.100, 36.95.080, 36.95.110, 36.95.150,
3 and 36.95.160; and adding a new section to chapter 36.95 RCW.

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

5 **Sec. 1.** RCW 36.95.100 and 2009 c 549 s 4158 are each amended to
6 read as follows:

7 (1) The tax provided for in RCW 36.95.090 and this section
8 ~~((shall))~~ may not exceed sixty dollars per year per television set, and
9 no person ~~((shall))~~ may be taxed for more than one television set,
10 except that a motel or hotel or any person owning in excess of five
11 television sets ~~((shall))~~ must pay at a rate of one-fifth of the annual
12 tax rate imposed for each of the first five television sets and one-
13 tenth of such rate for each additional set thereafter. An owner of a
14 television set within the district ~~((shall-be))~~ is exempt from paying
15 any tax on such set under this chapter:

16 ~~((+1))~~ (a) If either ~~((+a))~~ (i) his or her television set does
17 not receive at least a class grade B contour signal retransmitted by
18 the television translator station or other similar device operated by
19 the district, as such class is defined under regulations of the federal

1 communications commission as of August 9, 1971, or (~~(b)~~) (ii) he or
2 she is currently subscribing to and receiving the services of a
3 community antenna system (CATV) to which his or her television set is
4 connected; and

5 (~~(2)~~) (b) If he or she filed a statement with the board claiming
6 his or her grounds for exemption. Space for such statement (~~(shall)~~)
7 must be provided for in the tax notice, which the treasurer (~~(shall)~~)
8 must send to taxpayers (~~(in)~~) on behalf of the district.

9 (2) The board may exempt an owner of a television set from the tax
10 under RCW 36.95.090 if the owner subscribes to television service
11 provided by a satellite carrier. For the purpose of this section,
12 "satellite carrier" has the same meaning as provided under 17 U.S.C.
13 Sec. 119, as existing on January 1, 2013.

14 **Sec. 2.** RCW 36.95.080 and 1988 c 222 s 1 are each amended to read
15 as follows:

16 The board (~~(shall)~~) must, on or before the first day of July of any
17 given year, ascertain and prepare a list of all persons believed to own
18 television sets within the district and deliver a copy of such list to
19 the (~~(county)~~) district treasurer.

20 **Sec. 3.** RCW 36.95.110 and 2009 c 549 s 4159 are each amended to
21 read as follows:

22 Any person owing the excise tax provided for under this chapter and
23 who fails to pay the same within sixty days after the board or the
24 (~~(county)~~) district treasurer has sent the tax bill to him or her,
25 (~~(shall be)~~) is deemed to be delinquent. Such person (~~(shall be)~~) is
26 liable for all costs to the county or district attributable to
27 collecting the tax but no such excise tax or costs, nor any judgment
28 based thereon, (~~(shall)~~) may be deemed to create a lien against real
29 property.

30 **Sec. 4.** RCW 36.95.150 and 2009 c 549 s 4160 are each amended to
31 read as follows:

32 Any claim against the district (~~(shall)~~) must be presented to the
33 board. Upon allowance of the claim, the board (~~(shall)~~) must submit a
34 voucher, signed by the chair and one other member of the board, to the
35 county auditor or a treasurer designated under RCW 36.95.160(2) for the

1 issuance of a warrant in payment of said claim. This procedure for
2 payment of claims (~~shall apply~~) applies to the reimbursement of board
3 members for their actual and necessary expenses incurred by them in the
4 performance of their official duties.

5 **Sec. 5.** RCW 36.95.160 and 2009 c 549 s 4161 are each amended to
6 read as follows:

7 (1) Except as provided in subsection (2) of this section, the
8 treasurer of the county in which a district is located (~~shall~~) must
9 be ex officio treasurer of the district. The treasurer (~~shall~~) must
10 collect the excise tax provided for under this chapter and (~~shall~~)
11 send notice of payment due to persons owing the tax(~~—PROVIDED,~~
12 That)). However, districts with fewer than twelve hundred persons
13 subject to the excise tax and levying an excise tax of forty dollars or
14 more per television set per year (~~shall~~) have the option of having
15 the district (~~(1)~~): Send the tax notices bimonthly(~~(7)~~); and (~~(2)~~)
16 collect the excise taxes, which (~~shall~~) must then be forwarded to the
17 county treasurer for deposit in the district account. There (~~shall~~)
18 must be deposited with (~~him or her~~) the county treasurer all funds of
19 the district. All district payments (~~shall~~) must be made by (~~him or~~
20 her)) the county treasurer from such funds upon warrants issued by the
21 county auditor, except the sums to be paid out of any bond fund for
22 principal and interest payments on bonds. All warrants (~~shall~~) must
23 be paid in the order of issuance. The treasurer (~~shall~~) must report
24 monthly to the board, in writing, the amount in the district fund or
25 funds.

26 (2) A district, by resolution, may designate a person having
27 experience in financial or fiscal matters as treasurer of the district.
28 The treasurer has all of the powers, responsibilities, and duties the
29 county treasurer has related to investing surplus funds. The district
30 must require a bond with a surety company authorized to do business in
31 this state in an amount and under the terms and conditions the
32 district, by resolution, from time to time finds will protect the
33 district against loss. The district must pay the premium on the bond.
34 The treasurer must establish a special account, into which district
35 funds are deposited. The treasurer may disburse district funds only on
36 warrants issued by the treasurer upon orders or vouchers approved by
37 the board. The treasurer must report monthly to the board, in writing,

1 the amount in the district account. The provisions of subsection (1)
2 of this section relating to the collection of the excise tax apply to
3 a treasurer designated under this subsection (2).

4 NEW SECTION. **Sec. 6.** A new section is added to chapter 36.95 RCW
5 to read as follows:

6 "Treasurer" or "district treasurer" means a county treasurer under
7 RCW 36.95.160(1) or a treasurer designated by the board under RCW
8 36.95.160(2).

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