

CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 1068

Chapter 191, Laws of 2013

63rd Legislature
2013 Regular Session

TELEVISION RECEPTION IMPROVEMENT DISTRICTS--EXCISE TAX

EFFECTIVE DATE: 07/28/13

Passed by the House April 22, 2013
Yeas 94 Nays 1

FRANK CHOPP

Speaker of the House of Representatives

Passed by the Senate April 15, 2013
Yeas 31 Nays 17

BRAD OWEN

President of the Senate

Approved May 10, 2013, 10:40 a.m.

JAY INSLEE

Governor of the State of Washington

CERTIFICATE

I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 1068** as passed by the House of Representatives and the Senate on the dates hereon set forth.

BARBARA BAKER

Chief Clerk

FILED

May 10, 2013

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE BILL 1068

AS AMENDED BY THE SENATE

Passed Legislature - 2013 Regular Session

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; and amending RCW 36.95.100, 36.95.130, 36.95.160, and
3 36.95.180.

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 ~~((~~
9 ~~and))~~ within the district. No person ~~((shall))~~ may be taxed for more
10 than one television set, except that a motel or hotel or any person
11 owning ~~((in excess of))~~ more than five television sets ~~((shall))~~ must
12 pay at a rate of one-fifth of the annual tax rate imposed for each of
13 the first five television sets and one-tenth of ~~((such))~~ the annual tax
14 rate imposed for each additional television set ~~((thereafter))~~.

15 (2) An owner of a television set within the district ~~((shall be))~~
16 is exempt from paying ~~((any tax on such set under this chapter: (1) If~~
17 ~~either (a) his or her))~~ the excise tax on the television set if:

18 (a) The owner's television set does not receive at least a class
19 grade B contour signal retransmitted by the television translator

1 station or other similar device operated by the district, as such class
2 is defined under regulations of the Federal Communications Commission
3 as of August 9, 1971(~~(, or (b) he or she~~));

4 (b) The owner is currently subscribing to and receiving the
5 services of a community antenna system (CATV) to which (~~(his or her)~~)
6 the owner's television set is connected; (~~(and (2) if he or she filed~~
7 ~~a statement with the board claiming his or her grounds for exemption.~~
8 ~~Space for such statement shall be provided for in the tax notice which~~
9 ~~the treasurer shall send to taxpayers in behalf of the district)) or~~

10 (c) The owner is currently subscribing to and receiving the
11 services of a satellite carrier, as that term is defined in 17 U.S.C.
12 Sec. 119, as of January 1, 2013.

13 (3) To qualify for an exemption specified in subsection (2) of this
14 section, an owner of a television set must file a statement with the
15 board claiming the owner's grounds for an exemption. Space for the
16 statement must be provided in tax notices sent to taxpayers pursuant to
17 RCW 36.95.160.

18 **Sec. 2.** RCW 36.95.130 and 1985 c 76 s 2 are each amended to read
19 as follows:

20 In addition to other powers provided for under this chapter, the
21 board (~~(shall have)~~) has the following powers:

22 (1) To perform all acts necessary to assure that the purposes of
23 this chapter will be carried out fairly and efficiently;

24 (2) To acquire, build, construct, repair, own, maintain, and
25 operate any necessary stations retransmitting visual and aural signals
26 intended to be received by the general public, relay stations, pick-up
27 stations, or any other electrical or electronic system necessary(~~(÷~~
28 ~~PROVIDED, That))~~. However, the board (~~(shall have)~~) has no power to
29 originate programs;

30 (3) To make contracts to compensate any owner of land or other
31 property for the use of such property for the purposes of this chapter;

32 (4) To make contracts with the United States, or any state,
33 municipality, or any department or agency of those entities for
34 carrying out the general purposes for which the district is formed;

35 (5) To acquire by gift, devise, bequest, lease, or purchase real
36 and personal property, tangible or intangible, including lands, rights-
37 of-way, and easements, necessary or convenient for its purposes;

1 (6) To make contracts of any lawful nature (including labor
2 contracts or those for employees' benefits), employ engineers,
3 laboratory personnel, attorneys, other technical or professional
4 assistants, and any other assistants or employees necessary to carry
5 out the provisions of this chapter;

6 (7) To contract indebtedness or borrow money and to issue warrants
7 or bonds to be paid from district revenues(~~(:—PROVIDED, That))~~). The
8 bonds, warrants, or other obligations may be in any form, including
9 bearer or registered as provided in RCW 39.46.030(~~(:—PROVIDED FURTHER,~~
10 ~~That))~~). Moreover, such warrants and bonds may be issued and sold in
11 accordance with chapter 39.46 RCW;

12 (8) To prescribe excise tax rates for (~~the~~) providing (~~of~~)
13 services throughout the area in accordance with the provisions of this
14 chapter; (~~and~~)

15 (9) To assist the county treasurer in sending tax notices to
16 taxpayers pursuant to RCW 36.95.160; and

17 (10) To apply for, accept, and be the holder of any permit or
18 license issued by or required under federal or state law.

19 **Sec. 3.** RCW 36.95.160 and 2009 c 549 s 4161 are each amended to
20 read as follows:

21 (1) The treasurer of the county in which a district is located
22 (~~(shall be ex officio)~~) is the treasurer of the district.

23 (2) The county treasurer (~~(shall)~~) must collect the excise tax
24 provided for under this chapter and (~~(shall)~~) send notice of payment
25 due to persons owing the tax(~~(:—PROVIDED, That))~~). To reduce costs of
26 services performed by the county treasurer, district board members and
27 employees may assist the treasurer in sending tax notices to taxpayers.

28 (3) Districts with fewer than twelve hundred persons subject to the
29 excise tax and levying an excise tax of forty dollars or more per
30 television set per year (~~(shall have the option of having the district~~
31 (1) send the tax notices bimonthly, and (2) collect the excise taxes
32 which shall then)) may:

33 (a) Send tax notices bimonthly; and

34 (b) Collect excise tax revenue, which must be forwarded to the
35 county treasurer for deposit in the district account. (~~(There shall be~~
36 ~~deposited with him or her all funds of the district.)~~)

1 (4) All district funds must be deposited with the county treasurer.
2 All district payments (~~(shall be made by him or her from such)~~) must be
3 made by the county treasurer from district funds upon warrants issued
4 by the county auditor, except the sums to be paid out of any bond fund
5 for principal and interest payments on bonds. All warrants (~~(shall)~~)
6 must be paid in the order of issuance.

7 (5) The treasurer (~~(shall)~~) must report monthly to the board, in
8 writing, the amount in the district fund or funds.

9 **Sec. 4.** RCW 36.95.180 and 1971 ex.s. c 155 s 18 are each amended
10 to read as follows:

11 (1) The board (~~(shall)~~) must reimburse the county auditor,
12 assessor, and treasurer for the actual costs of services performed by
13 them in behalf of the district.

14 (2) A district may reduce costs of services performed by the county
15 treasurer by assisting the treasurer in sending tax notices to
16 taxpayers pursuant to RCW 36.95.160.

Passed by the House April 22, 2013.

Passed by the Senate April 15, 2013.

Approved by the Governor May 10, 2013.

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