

**SHB 1782 - H AMD 930**

By Representative Klippert

1 On page 24, after line 25, insert the following:

2 "NEW SECTION. Sec. 10. A new section is added to chapter 82.45 RCW  
3 to read as follows:

4 (1) A person may take a one-time exemption from paying the excise  
5 tax imposed in RCW 82.45.060 on the sale of a single-family housing  
6 unit or middle housing unit as defined in RCW 36.70A.030 under the  
7 following conditions:

8 (a) The sale of the single-family housing unit or middle housing  
9 unit is recorded with the county in which the real property is located  
10 between July 1, 2022, and June 30, 2024; and

11 (b) The final sale price of the property:

12 (i) Is \$450,000 or less in a county located west of the crest of  
13 the Cascade mountains with a population between 825,000 and 850,000 or  
14 between 2,260,000 and 2,500,000; or

15 (ii) Is \$375,000 or less; and

16 (c) The owner was not the occupant of the unit within 60 days of  
17 the date of mutual acceptance of a written agreement between a buyer  
18 and seller for the purchase and sale of the single-family housing unit  
19 or middle housing unit in this section.

20 (2) The department must work with the counties to create a  
21 procedure to track the name, social security number or other unique  
22 personal identifier, and address for the property where the exemption  
23 has been applied as part of the real estate closing process so that no  
24 person takes the exemption more than once.

25 (3) If the assessor determines that the claimant has received the  
26 exemption in error, all real estate excise tax that would have been  
27 paid on the sale is immediately due and payable. Interest and

1 penalties apply to such taxes and are computed at the same rates and  
2 in the same way as interest is computed on delinquent taxes.

3 (4) Any person who knowingly swears to or verifies a false claim  
4 for an exemption under subsection (1) is guilty of false swearing  
5 under chapter 9A.72 RCW.

6 (5) This section is exempt from the provisions of RCW 82.32.805  
7 and 82.32.808."

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9 Correct the title.

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EFFECT: Provides a one-time exemption from the real estate excise tax for certain single-family or middle housing units between July 1, 2022, and June 30, 2024, if specified criteria are met. Requires the Department of Revenue to work with counties to track data on the property and parties involved to ensure that the exemption is only taken once. Provides penalties for false claims for exemptions.

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