
ENGROSSED SECOND SUBSTITUTE SENATE BILL 6175

State of Washington

68th Legislature

2024 Regular Session

By Senate Ways & Means (originally sponsored by Senators Trudeau, Billig, Frame, Kuderer, Mullet, Nguyen, Nobles, Randall, Saldaña, Valdez, and C. Wilson)

READ FIRST TIME 02/05/24.

1 AN ACT Relating to housing affordability tax incentives for
2 existing structures; amending RCW 84.14.010; adding a new chapter to
3 Title 82 RCW; and providing expiration dates.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that:

6 (1) Many cities in Washington are actively planning for growth
7 under the growth management act, chapter 36.70A RCW, and through tax
8 incentives, the private market can assist Washington in meeting its
9 housing goals;

10 (2) Many downtown centers lack available affordable housing,
11 which results in long commutes that increase greenhouse gas emissions
12 and by using existing buildings to create affordable housing units,
13 units can be available more quickly and with a reduced impact on
14 waste streams and the environment compared to newly constructed
15 units;

16 (3) The construction industry provides living wage jobs for
17 families across Washington;

18 (4) In the current economic climate, the creation of additional
19 affordable housing units is essential to the economic health of our
20 cities and our state;

1 (5) It is critical that Washington state promote its cities and
2 its property owners that will provide affordable housing;

3 (6) Constructing new housing units can take years, and many
4 existing buildings can be repurposed quickly to meet the state's
5 workforce and affordable housing needs;

6 (7) Many existing buildings are located in downtown centers, near
7 work and services where there is limited land available for new
8 construction;

9 (8) In downtowns across the state, there is a high level of open
10 commercial space, which will likely remain, due to changes in how
11 businesses use office space following the COVID-19 pandemic;

12 (9) A meaningful, fair, and predictable economic incentive should
13 be created to stimulate the redevelopment of underutilized commercial
14 property in targeted urban areas through a limited sales and use tax
15 deferral program as provided by this chapter; and

16 (10) This limited tax deferral will help the owners achieve the
17 highest and best use of land and enable cities to more fully realize
18 their planning goals.

19 NEW SECTION. **Sec. 2.** It is the purpose of this chapter to
20 encourage the redevelopment of underutilized commercial property in
21 targeted urban areas, thereby increasing affordable housing,
22 employment opportunities, and helping accomplish the other planning
23 goals of Washington cities. The legislative authorities of cities to
24 which this chapter applies may authorize a sales and use tax deferral
25 for an investment project within the city if the legislative
26 authority of the city finds that there are significant areas of
27 underutilized commercial property and a lack of affordable housing in
28 areas proximate to the land. If a conditional recipient maintains the
29 property for qualifying purposes for at least 10 years, deferred
30 sales and use taxes need not be repaid.

31 NEW SECTION. **Sec. 3.** The definitions in this section apply
32 throughout this chapter unless the context clearly requires
33 otherwise.

34 (1) "Affordable housing" means:

35 (a) Homeownership housing intended for owner occupancy to low-
36 income households whose monthly housing costs, including utilities
37 other than telephone, do not exceed 30 percent of the household's
38 monthly income;

1 (b) "Rental housing" for low-income households whose monthly
2 housing costs, including utilities other than telephone, do not
3 exceed 30 percent of the household's monthly income.

4 (2) "Applicant" means an owner of commercial property.

5 (3) "City" means any city or town, including a code city.

6 (4) "Conditional recipient" means an owner of commercial property
7 granted a conditional certificate of program approval under this
8 chapter, which includes any successor owner of the property.

9 (5) "County median price" means the most recently published
10 quarterly data of median home prices by the Washington center for
11 real estate research.

12 (6) "Eligible investment project" means an investment project
13 that is located in a city and receiving a conditional certificate of
14 program approval.

15 (7) "Fair market rent" means the fair market rents within
16 counties as published by the federal department of housing and urban
17 development.

18 (8) "Governing authority" means the local legislative authority
19 of a city having jurisdiction over the property for which a deferral
20 may be granted under this chapter.

21 (9) "Household" means a single person, family, or unrelated
22 persons living together.

23 (10)(a) "Initiation of construction" means the date that a
24 building permit is issued under the building code adopted under RCW
25 19.27.031 for construction of the qualified building, if the
26 underlying ownership of the building vests exclusively with the
27 person receiving the economic benefit of the deferral.

28 (b) "Initiation of construction" does not include soil testing,
29 site clearing and grading, site preparation, or any other related
30 activities that are initiated before the issuance of a building
31 permit for the construction of the foundation of the building.

32 (c) If the investment project is a phased project, "initiation of
33 construction" applies separately to each phase.

34 (11) "Investment project" means an investment in multifamily
35 housing, including labor, services, and materials incorporated in the
36 planning, installation, and construction of the project. "Investment
37 project" includes investment in related facilities such as
38 playgrounds and sidewalks as well as facilities used for business use
39 for mixed-use development.

1 (12) "Low-income household" means a single person, family, or
2 unrelated persons living together whose adjusted income is at or
3 below 80 percent of the median family income adjusted for family
4 size, for the county, city, or metropolitan statistical area, where
5 the project is located, as reported by the United States department
6 of housing and urban development.

7 (13) "Multifamily housing" means a building or a group of
8 buildings having four or more dwelling units not designed or used as
9 transient accommodations and not including hotels and motels.
10 Multifamily units may result from rehabilitation or conversion of
11 vacant, underutilized, or substandard buildings to multifamily
12 housing.

13 (14) "Owner" means the property owner of record.

14 (15) "Underutilized commercial property" means an entire
15 property, or portion thereof, currently used or intended to be used
16 by a business for retailing or office-related or administrative
17 activities. If the property is used partly for a qualifying use and
18 partly for other purposes, the applicable tax deferral must be
19 determined by apportionment of the costs of construction under rules
20 adopted by the department. For the purposes of this subsection,
21 "qualifying use" means used or intended to be used by a business for
22 retailing or office-related or administrative activities.

23 NEW SECTION. **Sec. 4.** (1) For the purpose of creating a sales
24 and use tax deferral program for conversion of a commercial building
25 to provide affordable housing under this chapter, the governing
26 authority must adopt a resolution of intention to create a sales and
27 use tax deferral program as generally described in the resolution.
28 The resolution must state the time and place of a hearing to be held
29 by the governing authority to consider the creation of the tax
30 deferral program and may include such other information pertaining to
31 the creation of the deferral program as the governing authority
32 determines to be appropriate to apprise the public of the action
33 intended. However, the resolution must provide information pertaining
34 to:

- 35 (a) The application process;
36 (b) The approval process;
37 (c) The appeals process for applications denied approval; and
38 (d) Additional requirements, conditions, and obligations that
39 must be followed postapproval of an application.

1 (2) The governing authority must give notice of a hearing held
2 under this chapter by publication of the notice once each week for
3 two consecutive weeks, not less than seven days, nor more than 30
4 days before the date of the hearing in a paper having a general
5 circulation in the city. The notice must state the time, date, place,
6 and purpose of the hearing.

7 (3) Following the hearing or a continuance of the hearing, the
8 governing authority may authorize the creation of the program.

9 NEW SECTION. **Sec. 5.** An owner of underutilized commercial
10 property seeking a sales and use tax deferral for conversion of a
11 commercial building to provide affordable housing under this chapter
12 on an investment project must complete the following procedures:

13 (1) The owner must apply to the city on forms adopted by the
14 governing authority. The application must contain the following:

15 (a) Information setting forth the grounds supporting the
16 requested deferral including information indicated on the application
17 form or in the guidelines;

18 (b) A description of the investment project and site plan, and
19 other information requested;

20 (c) A statement of the expected number of affordable housing
21 units to be created;

22 (d) A statement that the applicant is aware of the potential tax
23 liability involved if the investment project ceases to be used for
24 eligible uses under this chapter;

25 (e) A statement that the applicant is aware that the investment
26 project must be completed within three years from the date of
27 approval of the application;

28 (f) A statement that the applicant is aware that the governing
29 authority or the city official authorized by the governing authority
30 may extend the deadline for completion of construction or
31 rehabilitation for a period not to exceed 24 consecutive months; and

32 (g) A statement that the applicant would not have built in this
33 location but for the availability of the tax deferral under this
34 chapter;

35 (2) The applicant must verify the application by oath or
36 affirmation; and

37 (3) The application must be accompanied by the application fee,
38 if any, required under this chapter. The duly authorized
39 administrative official or committee of the city may permit the

1 applicant to revise an application before final action by the duly
2 authorized administrative official or committee of the city.

3 NEW SECTION. **Sec. 6.** The duly authorized administrative
4 official or committee of the city may approve the application and
5 grant a conditional certificate of program approval if it finds that:

6 (1) (a) The investment project is set aside primarily for
7 multifamily housing units and the applicant commits to renting or
8 selling at least 10 percent of the units as affordable housing to
9 low-income households. In a mixed use project, only the ground floor
10 of a building may be used for commercial purposes with the remainder
11 dedicated to multifamily housing units;

12 (b) At least 50 percent of the investment project set aside for
13 multifamily housing units will be rented at a price at or below fair
14 market rent for the county or sold at a price at or below county
15 median price; and

16 (c) The applicant commits to any additional affordability and
17 income eligibility conditions adopted by the local government under
18 this chapter not otherwise inconsistent with this chapter;

19 (2) The investment project is, or will be, at the time of
20 completion, in conformance with all local plans and regulations that
21 apply at the time the application is approved;

22 (3) The investment project will occur on land that constitutes,
23 at the time of application, underutilized commercial property;

24 (4) The area where the investment project will occur is located
25 within an area zoned for residential or mixed uses;

26 (5) The terms and conditions of the implementation of the
27 development meets the requirements of this chapter and any
28 requirements of the city that are not otherwise inconsistent with
29 this chapter;

30 (6) The land where the investment project will occur was not
31 acquired through a condemnation proceeding under Title 8 RCW; and

32 (7) All other requirements of this chapter have been satisfied as
33 well as any other requirements of the city that are not otherwise
34 inconsistent with this chapter.

35 NEW SECTION. **Sec. 7.** (1) The duly authorized administrative
36 official or committee of the city must approve or deny an application
37 filed under this chapter within 90 days after receipt of the
38 application.

1 (2) If the application is approved, the city must issue the
2 applicant a conditional certificate of program approval. The
3 certificate must contain a statement by a duly authorized
4 administrative official of the governing authority that the
5 investment project as described in the application will comply with
6 the required criteria of this chapter.

7 (3) If the application is denied by the city, the city must state
8 in writing the reasons for denial and send the notice to the
9 applicant at the applicant's last known address within 10 days of the
10 denial.

11 (4) Upon denial by the city, an applicant may appeal the denial
12 to the city's governing authority or a city official designated by
13 the city to hear such appeals within 30 days after receipt of the
14 denial. The appeal before the city's governing authority or
15 designated city official must be based upon the record made before
16 the city with the burden of proof on the applicant to show that there
17 was no substantial evidence to support the city's decision. The
18 decision of the city on the appeal is final.

19 NEW SECTION. **Sec. 8.** The governing authority may establish an
20 application fee. This fee may not exceed an amount determined to be
21 required to cover the cost to be incurred by the governing authority
22 in administering the program under this chapter. The application fee
23 must be paid at the time the application for program approval is
24 filed.

25 NEW SECTION. **Sec. 9.** (1) Within 30 days of the issuance of a
26 certificate of occupancy for an eligible investment project, the
27 conditional recipient must file with the city the following:

28 (a) A description of the work that has been completed and a
29 statement that the eligible investment project qualifies the property
30 for a sales and use tax deferral under this chapter;

31 (b) A statement of the new affordable housing to be offered as a
32 result of the conversion of underutilized commercial property to
33 multifamily housing; and

34 (c) A statement that the work has been completed within three
35 years of the issuance of the conditional certificate of program
36 approval.

37 (2) Within 30 days after receipt of the statements required under
38 subsection (1) of this section, the city must determine and notify

1 the conditional recipient as to whether the work completed and the
2 affordable housing to be offered are consistent with the application
3 and the contract approved by the city, and the investment project
4 continues to qualify for a tax deferral under this chapter. The
5 conditional recipient must notify the department within 30 days from
6 receiving the city's determination to report the project is
7 operationally complete so the department can certify the project and
8 determine the qualifying deferred taxes. The department must
9 determine the amount of sales and use taxes qualifying for the
10 deferral. If the department determines that purchases were not
11 eligible for deferral it must assess interest, but not penalties, on
12 the nonqualifying amounts.

13 (3) The city must notify the conditional recipient within 30 days
14 that a tax deferral under this chapter is denied if the city
15 determines that:

16 (a) The work was not completed within three years of the
17 application date;

18 (b) The work was not constructed consistent with the application
19 or other applicable requirements;

20 (c) The affordable housing units to be offered are not consistent
21 with the application and criteria of this chapter; or

22 (d) The owner's property is otherwise not qualified for a sales
23 and use tax deferral under this chapter.

24 (4) If the city finds that the work was not completed within the
25 required time period due to circumstances beyond the control of the
26 conditional recipient and that the conditional recipient has been
27 acting and could reasonably be expected to act in good faith and with
28 due diligence, the governing authority may extend the deadline for
29 completion of the work for a period not to exceed 24 consecutive
30 months, and must notify the department of the extension.

31 (5) The city's governing authority may enact an ordinance to
32 provide a process for a conditional recipient to appeal a decision by
33 the city that the conditional recipient is not entitled to a deferral
34 of sales and use taxes. The conditional recipient may appeal a
35 decision by the city to deny a deferral of sales and use taxes in
36 superior court under RCW 34.05.510 through 34.05.598, if the appeal
37 is filed within 30 days of notification by the city to the
38 conditional recipient.

39 (6) A city denying a conditional recipient of a sales and use tax
40 deferral under subsection (3) of this section must notify the

1 department and taxes deferred under this chapter are immediately due
2 and payable, subject to any appeal by the conditional recipient. The
3 department must assess interest at the rate provided for delinquent
4 taxes, but not penalties, retroactively to the date of deferral. A
5 debt for deferred taxes will not be extinguished by insolvency or
6 other failure of the recipient.

7 NEW SECTION. **Sec. 10.** (1) Thirty days after the anniversary of
8 the date of issuance of the certificate of occupancy and each year
9 thereafter for 10 years, the conditional recipient must file with a
10 designated authorized representative of the city an annual report
11 indicating the following:

12 (a) A statement of the affordable housing units constructed on
13 the property as of the anniversary date;

14 (b) A certification by the conditional recipient that the
15 property has not changed use;

16 (c) A description of changes or improvements constructed after
17 issuance of the certificate of occupancy; and

18 (d) Any additional information requested by the city.

19 (2) The conditional recipient of a deferral of taxes under this
20 chapter must file a complete annual tax performance report with the
21 department pursuant to RCW 82.32.534 beginning the year the
22 certificate of occupancy is issued and each year thereafter for 10
23 years.

24 (3) A city that issues a certificate of program approval under
25 this chapter must report annually by December 31st of each year,
26 beginning in 2025, to the department of commerce. The report must
27 include the following information:

28 (a) The number of program approval certificates granted;

29 (b) The total number and type of buildings converted;

30 (c) The number of affordable housing units resulting from the
31 conversion of underutilized commercial property to multifamily
32 housing; and

33 (d) The estimated value of the sales and use tax deferral for
34 each investment project receiving a program approval and the total
35 estimated value of sales and use tax deferrals granted.

36 NEW SECTION. **Sec. 11.** (1) A conditional recipient must submit
37 an application to the department before initiation of the
38 construction of the investment project. In the case of an investment

1 project involving multiple qualified buildings, applications must be
2 made for, and before the initiation of construction of, each
3 qualified building. The application must be made to the department in
4 a form and manner prescribed by the department. The application must
5 include a copy of the conditional certificate of program approval
6 issued by the city, estimated construction costs, time schedules for
7 completion and operation, and any other information required by the
8 department. The department must rule on the application within 60
9 days.

10 (2) The department must provide information to the conditional
11 recipient regarding documentation that must be retained by the
12 conditional recipient in order to substantiate the amount of sales
13 and use tax actually deferred under this chapter.

14 (3) The department may not accept applications for the deferral
15 under this chapter after June 30, 2034.

16 (4) The application must include a waiver by the conditional
17 recipient of the four-year limitation under RCW 82.32.100.

18 (5) This section expires July 1, 2034.

19 NEW SECTION. **Sec. 12.** (1) After receiving the conditional
20 certificate of program approval issued by the city and approval of an
21 application by the department as provided in section 11(1) of this
22 act, the department must issue a sales and use tax deferral
23 certificate for state and local sales and use taxes due under
24 chapters 82.08, 82.12, 82.14, and 81.104 RCW on each eligible
25 investment project.

26 (2) The department must keep a running total of all estimated
27 sales and use tax deferrals provided under this chapter during each
28 fiscal biennium.

29 (3) The deferral certificate is valid during active construction
30 of a qualified investment project and expires on the day the city
31 issues a certificate of occupancy for the investment project for
32 which a deferral certificate was issued.

33 (4) This section expires July 1, 2034.

34 NEW SECTION. **Sec. 13.** (1) If a conditional recipient
35 voluntarily opts to discontinue compliance with the requirements of
36 this chapter, the recipient must notify the city and department
37 within 60 days of the change in use or intended discontinuance.

1 (2) If, after the department has issued a sales and use tax
2 deferral certificate and the conditional recipient has received a
3 certificate of occupancy, the city finds that a portion of an
4 investment project is changed or will be changed to disqualify the
5 recipient for sales and use tax deferral eligibility under this
6 chapter, the city must notify the department and all deferred sales
7 and use taxes are immediately due and payable. The department must
8 assess interest at the rate provided for delinquent taxes, but not
9 penalties, retroactively to the date of deferral. A debt for deferred
10 taxes will not be extinguished by insolvency or other failure of the
11 recipient.

12 (3) This section does not apply after 10 years from the date of
13 the certificate of occupancy.

14 NEW SECTION. **Sec. 14.** (1) Transfer of investment project
15 ownership does not terminate the deferral. The deferral is
16 transferred subject to the successor meeting the eligibility
17 requirements of this chapter.

18 (2) The transferor of an eligible project must notify the city
19 and the department of such transfer. The city must certify to the
20 department that the successor meets the requirements of the deferral.
21 The transferor must provide the information necessary for the
22 department to transfer the deferral. If the transferor fails to
23 notify the city and the department, all deferred sales and use taxes
24 are immediately due and payable. The department must assess interest
25 at the rate provided for delinquent taxes, but not penalties,
26 retroactively to the date of deferral.

27 NEW SECTION. **Sec. 15.** (1) This section is the tax preference
28 performance statement for the tax preference contained in
29 chapter . . ., Laws of 2024 (this act). This performance statement is
30 only intended to be used for subsequent evaluation of the tax
31 preference. It is not intended to create a private right of action by
32 any party or to be used to determine eligibility for preferential tax
33 treatment.

34 (2) The legislature categorizes this tax preference as one
35 intended to induce certain designated behavior by taxpayers, as
36 indicated in RCW 82.32.808(2)(a).

37 (3) It is the legislature's specific public policy objective to
38 expand affordable housing options for low-income households,

1 specifically in urban areas where there is underutilized commercial
2 property.

3 (4) (a) To measure the effectiveness of the tax preference in this
4 act, the joint legislative audit and review committee must evaluate
5 the number of increased housing units on underutilized commercial
6 property. If a review finds that the number of affordable housing
7 units has not increased, then the legislature intends to repeal this
8 tax preference.

9 (b) The review must be provided to the fiscal committees of the
10 legislature by December 31, 2032.

11 (5) In order to obtain the data necessary to perform the review
12 in subsection (4) of this section, the joint legislative audit and
13 review committee may refer to any available data source, including
14 data collected by the department under section 10 of this act.

15 NEW SECTION. **Sec. 16.** An owner of underutilized commercial
16 property claiming a sales and use tax deferral under this chapter may
17 also apply for the multiple-unit housing property tax exemption
18 program under chapter 84.14 RCW. For applicants receiving the
19 property tax exemption under chapter 84.14 RCW, the amount of
20 affordable housing units required for eligibility under this chapter
21 is in addition to the affordability conditions in chapter 84.14 RCW.

22 **Sec. 17.** RCW 84.14.010 and 2021 c 187 s 2 are each amended to
23 read as follows:

24 The definitions in this section apply throughout this chapter
25 unless the context clearly requires otherwise.

26 (1) "Affordable housing" means residential housing that is rented
27 by a person or household whose monthly housing costs, including
28 utilities other than telephone, do not exceed thirty percent of the
29 household's monthly income. For the purposes of housing intended for
30 owner occupancy, "affordable housing" means residential housing that
31 is within the means of low or moderate-income households.

32 (2) "Campus facilities master plan" means the area that is
33 defined by the University of Washington as necessary for the future
34 growth and development of its campus facilities for campuses
35 authorized under RCW 28B.45.020.

36 (3) "City" means either (a) a city or town with a population of
37 at least fifteen thousand, (b) the largest city or town, if there is
38 no city or town with a population of at least fifteen thousand,

1 located in a county planning under the growth management act, (c) a
2 city or town with a population of at least five thousand located in a
3 county subject to the provisions of RCW 36.70A.215, or (d) any city
4 that otherwise does not meet the qualifications under (a) through (c)
5 of this subsection, until December 31, 2031, that complies with RCW
6 84.14.020(1)(a)(iii) or 84.14.021(1)(b).

7 (4) "Conversion" means the conversion of a nonresidential
8 building, in whole or in part, to multiple-unit housing under this
9 chapter.

10 (5) "County" means a county with an unincorporated population of
11 at least 170,000.

12 (~~(5)~~) (6) "Governing authority" means the local legislative
13 authority of a city or a county having jurisdiction over the property
14 for which an exemption may be applied for under this chapter.

15 (~~(6)~~) (7) "Growth management act" means chapter 36.70A RCW.

16 (~~(7)~~) (8) "Household" means a single person, family, or
17 unrelated persons living together.

18 (~~(8)~~) (9) "Low-income household" means a single person, family,
19 or unrelated persons living together whose adjusted income is at or
20 below eighty percent of the median family income adjusted for family
21 size, for the county, city, or metropolitan statistical area, where
22 the project is located, as reported by the United States department
23 of housing and urban development.

24 (~~(9)~~) (10) "Moderate-income household" means a single person,
25 family, or unrelated persons living together whose adjusted income is
26 more than eighty percent but is at or below one hundred fifteen
27 percent of the median family income adjusted for family size, for the
28 county, city, or metropolitan statistical area, where the project is
29 located, as reported by the United States department of housing and
30 urban development.

31 (~~(10)~~) (11) "Multiple-unit housing" means a building or a group
32 of buildings having four or more dwelling units not designed or used
33 as transient accommodations and not including hotels and motels.
34 Multifamily units may result from new construction or rehabilitated
35 or conversion of vacant, underutilized, or substandard buildings to
36 multifamily housing.

37 (~~(11)~~) (12) "Owner" means the property owner of record.

38 (~~(12)~~) (13) "Permanent residential occupancy" means multiunit
39 housing that provides either rental or owner occupancy on a
40 nontransient basis. This includes owner-occupied or rental

1 accommodation that is leased for a period of at least one month. This
2 excludes hotels and motels that predominately offer rental
3 accommodation on a daily or weekly basis.

4 ~~((13))~~ (14) "Rehabilitation improvements" means modifications
5 to existing structures, that are vacant for twelve months or longer,
6 that are made to achieve a condition of substantial compliance with
7 existing building codes or modification to existing occupied
8 structures which increase the number of multifamily housing units.

9 ~~((14))~~ (15) "Residential targeted area" means an area within an
10 urban center or urban growth area that has been designated by the
11 governing authority as a residential targeted area in accordance with
12 this chapter. With respect to designations after July 1, 2007,
13 "residential targeted area" may not include a campus facilities
14 master plan.

15 ~~((15))~~ (16) "Rural county" means a county with a population
16 between fifty thousand and seventy-one thousand and bordering Puget
17 Sound.

18 ~~((16))~~ (17) "Substantial compliance" means compliance with
19 local building or housing code requirements that are typically
20 required for rehabilitation as opposed to new construction.

21 ~~((17))~~ (18) "Urban center" means a compact identifiable
22 district where urban residents may obtain a variety of products and
23 services. An urban center must contain:

24 (a) Several existing or previous, or both, business
25 establishments that may include but are not limited to shops,
26 offices, banks, restaurants, governmental agencies;

27 (b) Adequate public facilities including streets, sidewalks,
28 lighting, transit, domestic water, and sanitary sewer systems; and

29 (c) A mixture of uses and activities that may include housing,
30 recreation, and cultural activities in association with either
31 commercial or office, or both, use.

32 NEW SECTION. **Sec. 18.** Sections 1 through 16 of this act
33 constitute a new chapter in Title 82 RCW.

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