

**Chapter 82.45 RCW**  
**EXCISE TAX ON REAL ESTATE SALES**

**Sections**

- 82.45.010 "Sale" defined.
- 82.45.020 "Seller" defined.
- 82.45.030 "Selling price," "total consideration paid or contracted to be paid," defined.
- 82.45.032 Additional definitions.
- 82.45.033 "Controlling interest" defined.
- 82.45.035 Determining selling price of leases with option to purchase—Mining property—Payment, security when selling price not separately stated.
- 82.45.060 Tax on sale of property.
- 82.45.065 Tax preferences—Expiration dates.
- 82.45.070 Tax is lien on property—Enforcement.
- 82.45.080 Tax is seller's obligation—Choice of remedies.
- 82.45.090 Payment of tax and fee—Evidence of payment—Recording—Sale of beneficial interest.
- 82.45.100 Tax payable at time of sale—Interest, penalties on unpaid or delinquent taxes—Notice—Prohibition on certain assessments or refunds—Deposit of penalties.
- 82.45.105 Single-family residential property, tax credit when subsequent transfer of within nine months for like property.
- 82.45.150 Applicability of general administrative provisions—Departmental rules, scope—Real estate excise tax affidavit form—Departmental audit.
- 82.45.180 Disposition of proceeds.
- 82.45.190 Exemptions—State route No. 16 corridor transportation systems and facilities.
- 82.45.195 Exemptions—Standing timber sales.
- 82.45.197 Exemptions—Inheritance—Documents required.
- 82.45.210 State assistance for county electronic processing and reporting of taxes—Grant program.
- 82.45.220 Failure to report transfer of controlling interest.
- 82.45.230 Accounts into which tax is deposited.
- 82.45.235 Tax treatment—Transactions structured to reduce or avoid tax.
- 82.45.240 Down payment assistance account.
- 82.45.900 Chapter 82.46 RCW ordinances in effect on July 1, 1993—Application under chapter 82.45 RCW.

**Savings—Audits, assessments, and refunds—Disposition of certain funds—1982 c 176; 1980 c 154:** "Chapter 154, Laws of 1980 shall not be construed as invalidating, abating, or otherwise affecting any existing right acquired or any liability or obligation incurred under the provisions of the statutes amended or repealed, nor any process, proceeding, or judgment involving the assessment of any property or the levy or collection of any tax thereunder, nor the validity of any certificate of delinquency, tax deed or other instrument of sale or other proceeding thereunder, nor any criminal or civil proceeding instituted thereunder, nor any rule, regulation or order promulgated thereunder, nor any administrative action taken thereunder: PROVIDED, That the department of revenue may conduct audits, make assessments,

and grant refunds under RCW 82.45.100 and 82.45.150 with respect to any sale. Funds received by the county treasurer as payment of a tax liability incurred under a statute repealed by chapter 154, Laws of 1980 shall be paid and accounted for as provided in RCW 82.45.180." [1982 c 176 s 3; 1980 c 154 s 15.]

**Purpose—1980 c 154:** "It is the intent of this 1980 act to simplify the bookkeeping procedures for the state treasurer's office and for the school districts but not to impact the amount of revenues covered by this 1980 act to the various counties and other taxing districts." [1980 c 154 s 16.]

**Effective dates—1980 c 154:** "Sections 17, 18, and 19 of this act are necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately. The remainder of this act shall take effect on September 1, 1981." [1980 c 154 s 20.]

**Severability—1980 c 154:** "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1980 c 154 s 21.]