

2 **ESB 6408** - S AMD
3 By Senators McCaslin and Madsen

4 ADOPTED 2/18/92

5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 82.46.010 and 1990 1st ex.s. c 17 s 36 are each
8 amended to read as follows:

9 (1) Funds collected from the imposition of the tax authorized by
10 subsection (2) of this section shall only be used to supplement and
11 augment existing sources of revenue for capital projects and shall not
12 be used to replace or supplant existing funding.

13 (2) The governing body of any county or any city may impose an
14 excise tax on each sale of real property in the unincorporated areas of
15 the county for the county tax and in the corporate limits of the city
16 for the city tax at a rate not exceeding one-quarter of one percent of
17 the selling price. The revenues from this tax shall be used by the
18 respective jurisdictions for local capital improvements, including
19 those listed in RCW 35.43.040.

20 After July 1, 1990, revenues generated from the tax imposed under
21 this subsection in counties and cities that are required or choose to
22 plan under RCW 36.70A.040 shall be used (~~(primarily)~~) solely for
23 financing capital projects specified in a capital facilities plan
24 element of a comprehensive plan adopted pursuant to chapter 36.70A RCW
25 and housing relocation assistance under RCW 59.18.440 and 59.18.450.
26 However, revenues (a) pledged by such counties and cities to debt
27 retirement prior to July 1, 1990, may continue to be used for that
28 purpose until (~~(all-outstanding)~~) the original debt for which the

1 revenues were pledged is retired, or (b) committed prior to July 1,
2 1990, by such counties or cities to a capital project may continue to
3 be used for that purpose until the project is completed.

4 ~~((2))~~ (3) For counties and cities that are required or choose to
5 plan under RCW 36.70A.040 and that, prior to July 1, 1991, have not
6 imposed the tax authorized by subsection (2) of this section, such tax
7 may be imposed only after said city or county has enacted a
8 comprehensive plan and development regulations pursuant to chapter
9 36.70A RCW.

10 (4) In lieu of imposing the tax authorized in RCW 82.14.030(2), the
11 governing body of any county or any city may impose an additional
12 excise tax on each sale of real property in the unincorporated areas of
13 the county for the county tax and in the corporate limits of the city
14 for the city tax at a rate not exceeding one-half of one percent of the
15 selling price.

16 ~~((3))~~ (5) Taxes imposed under this section shall be collected
17 from persons who are taxable by the state under chapter 82.45 RCW upon
18 the occurrence of any taxable event within the unincorporated areas of
19 the county or within the corporate limits of the city, as the case may
20 be.

21 ~~((4))~~ (6) Taxes imposed under this section shall comply with all
22 applicable rules, regulations, laws, and court decisions regarding real
23 estate excise taxes as imposed by the state under chapter 82.45 RCW.

24 ~~((5))~~ (7) As used in this section, "city" means any city or town
25 and "capital project" means those public works projects of a local
26 government for planning, acquisition, construction, reconstruction,
27 repair, replacement, rehabilitation, or improvement of streets, roads,
28 highways, sidewalks, street and road lighting systems, traffic signals,
29 bridges, domestic water systems, storm and sanitary sewer systems, and

1 planning, construction, reconstruction, repair, rehabilitation, or
2 improvement of parks."

3 "Sec. 2. RCW 82.46.035 and 1990 1st ex.s. c 17 s 38 are each
4 amended to read as follows:

5 (1) Funds collected from the imposition of the tax authorized by
6 subsection (2) of this section shall only be used to supplement and
7 augment existing sources of revenue for capital projects and shall not
8 be used to replace or supplant existing funding.

9 (2) The governing body of any county or any city that plans under
10 RCW 36.70A.040(1) may impose an additional excise tax on each sale of
11 real property in the unincorporated areas of the county for the county
12 tax and in the corporate limits of the city for the city tax at a rate
13 not exceeding one-quarter of one percent of the selling price. Any
14 county choosing to plan under RCW 36.70A.040(2) and any city within
15 such a county may only adopt an ordinance imposing the excise tax
16 authorized by this section if the ordinance is first authorized by a
17 proposition approved by a majority of the voters of the taxing district
18 voting on the proposition at a general election held within the
19 district or at a special election within the taxing district called by
20 the district for the purpose of submitting such proposition to the
21 voters.

22 ~~((2))~~ (3) The additional excise tax authorized by subsection (2)
23 of this section may be imposed only after adoption of a comprehensive
24 plan and development regulations pursuant to chapter 36.70A RCW.
25 Revenues generated from the tax imposed under subsection (1) of this
26 section shall be used by such counties and cities solely for financing
27 capital projects specified in a capital facilities plan element of
28 ~~((a))~~ the comprehensive plan.

1 (~~(3)~~) (4) Revenues generated by the tax imposed by this section
2 shall be deposited in a separate account.

3 (~~(4)~~) (5) As used in this section, "city" means any city or town
4 and "capital project" means those public works projects of a local
5 government for planning, acquisition, construction, reconstruction,
6 repair, replacement, rehabilitation, or improvement of streets, roads,
7 highways, sidewalks, street and road lighting systems, traffic signals,
8 bridges, domestic water systems, storm and sanitary sewer systems, and
9 planning, construction, reconstruction, repair, rehabilitation, or
10 improvement of parks."

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14 On page 1, line 2 of the title, after "projects;" strike the
15 remainder of the title and insert "and amending RCW 82.46.010 and
16 82.46.035."