
SENATE BILL 5436

State of Washington

52nd Legislature

1991 Regular Session

By Senators Matson, Owen and Newhouse.

Read first time January 31, 1991. Referred to Committee on
Governmental Operations.

1 AN ACT Relating to real estate excise taxes; and amending RCW
2 36.32.570 and 82.46.070.

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

4 **Sec. 1.** RCW 36.32.570 and 1990 1st ex.s c 5 s 2 are each amended
5 to read as follows:

6 The legislative authority of each county may acquire a fee simple
7 interest, or lesser interest, in conservation areas in the county and
8 may maintain the conservation areas. The conservation areas may be
9 acquired and maintained with moneys obtained from the excise tax under
10 RCW 82.46.070, or any other moneys available for such purposes only if
11 the county has enacted the tax before the effective date of this 1991
12 act.

13 As used in this section, the term "conservation area" means land
14 and water that has environmental, agricultural, aesthetic, cultural,
15 scientific, historic, scenic, or low-intensity recreational value for

1 existing and future generations, and includes, but is not limited to,
2 open spaces, wetlands, marshes, aquifer recharge areas, shoreline
3 areas, natural areas, and other lands and waters that are important to
4 preserve flora and fauna.

5 **Sec. 2.** RCW 82.46.070 and 1990 1st ex.s. c 5 s 3 are each amended
6 to read as follows:

7 (1) Subject to subsection (2) of this section, the legislative
8 authority of any county may impose an additional excise tax on each
9 sale of real property in the county at a rate not to exceed one percent
10 of the selling price. The proceeds of the tax shall be used
11 exclusively for the acquisition and maintenance of conservation areas.

12 The taxes imposed under this subsection shall be imposed in the
13 same manner and on the same occurrences, and are subject to the same
14 conditions, as the taxes under chapter 82.45 RCW, except:

15 (a) The tax shall be the obligation of the purchaser; and

16 (b) The tax does not apply to the acquisition of conservation areas
17 by the county.

18 The county may enforce the obligation through an action of debt
19 against the purchaser or may foreclose the lien on the property in the
20 same manner prescribed for the foreclosure of mortgages.

21 The tax shall take effect thirty days after the election at which
22 the taxes are authorized.

23 (2) No tax may be imposed under subsection (1) of this section
24 unless approved by a majority of the voters of the county voting
25 thereon before the effective date of this 1991 act for a specified
26 period and maximum rate after:

27 (a) The adoption of a resolution by the county legislative
28 authority of the county proposing this action; or

1 (b) The filing of a petition proposing this action with the county
2 auditor, which petition is signed by county voters at least equal in
3 number to ten percent of the total number of voters in the county who
4 voted at the last preceding general election.

5 The ballot proposition shall be submitted to the voters of the
6 county at the next general election occurring at least sixty days after
7 a petition is filed, or at any special election prior to this general
8 election that has been called for such purpose by the county
9 legislative authority.

10 (3) A plan for the expenditure of the excise tax proceeds shall be
11 prepared by the county legislative authority at least sixty days before
12 the election if the proposal is initiated by resolution of the county
13 legislative authority, or within six months after the tax has been
14 authorized by the voters if the proposal is initiated by petition.
15 Prior to the adoption of this plan, the elected officials of cities
16 located within the county shall be consulted and a public hearing shall
17 be held to obtain public input. The proceeds of this excise tax must
18 be expended in conformance with this plan.

19 (4) As used in this section, "conservation area" has the meaning
20 given under RCW 36.32.570.