

2 **SSB 5837** - H AMD TO LG COMM AMD (H-2358.1/93) **584 SCOPED 4-18-93**
3 By Representative Ogden

4

5 On page 6, after line 11 of the amendment, insert the following:

6 "Sec. 8. RCW 82.46.010 and 1992 c 221 s 1 are each amended to read
7 as follows:

8 (1) The legislative authority of any county or city shall identify
9 in the adopted budget the capital projects funded in whole or in part
10 from the proceeds of the tax authorized in this section, and shall
11 indicate that such tax is intended to be in addition to other funds
12 that may be reasonably available for such capital projects.

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

20 After April 30, 1992, revenues generated from the tax imposed under
21 this subsection in counties over five thousand population and cities
22 over five thousand population that are required or choose to plan under
23 RCW 36.70A.040 shall be used solely for financing capital projects
24 specified in a capital facilities plan element of a comprehensive plan,
25 housing projects consistent with policies specified in a housing
26 element of a comprehensive plan, and housing relocation assistance
27 under RCW 59.18.440 and 59.18.450. Revenues received under this
28 subsection may not be used for public aid or services to persons in
29 need, other than housing relocation assistance under RCW 59.18.440 and
30 59.18.450. However, revenues (a) pledged by such counties and cities
31 to debt retirement prior to April 30, 1992, may continue to be used for
32 that purpose until the original debt for which the revenues were
33 pledged is retired, or (b) committed prior to April 30, 1992, by such
34 counties or cities to a project may continue to be used for that
35 purpose until the project is completed.

1 (3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the
2 legislative authority of any county or any city may impose an
3 additional excise tax on each sale of real property in the
4 unincorporated areas of the county for the county tax and in the
5 corporate limits of the city for the city tax at a rate not exceeding
6 one-half of one percent of the selling price.

7 (4) Taxes imposed under this section shall be collected from
8 persons who are taxable by the state under chapter 82.45 RCW upon the
9 occurrence of any taxable event within the unincorporated areas of the
10 county or within the corporate limits of the city, as the case may be.

11 (5) Taxes imposed under this section shall comply with all
12 applicable rules, regulations, laws, and court decisions regarding real
13 estate excise taxes as imposed by the state under chapter 82.45 RCW.

14 (6) As used in this section, "city" means any city or town ~~((and));~~
15 "capital project" means those public works projects of a local
16 government for planning, acquisition, construction, reconstruction,
17 repair, replacement, rehabilitation, or improvement of streets; roads;
18 highways; sidewalks; street and road lighting systems; traffic signals;
19 bridges; domestic water systems; storm and sanitary sewer systems;
20 parks; recreational facilities; law enforcement facilities; fire
21 protection facilities; trails; libraries; administrative and/or
22 judicial facilities; river and/or waterway flood control projects by
23 those jurisdictions that, prior to June 11, 1992, have expended funds
24 derived from the tax authorized by this section for such purposes; and,
25 ~~((until December 31, 1995,))~~ "housing projects" ~~((for those
26 jurisdictions that, prior to June 11, 1992, have expended or committed
27 to expend funds derived from the tax authorized by this section or the
28 tax authorized by RCW 82.46.035 for such purposes))~~ means the
29 construction, reconstruction, acquisition, or rehabilitation of
30 publicly owned housing or nonprofit housing to serve low-income
31 persons."

32 Renumber the remaining sections consecutively and correct internal
33 references accordingly.

--- END ---