

2 **SSB 6018 - H COMM AMD ADOPTED 3-4-94**

3 By Committee on Local Government

4

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

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

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

14 (2) The legislative authority of any county or any city may impose
15 an excise tax on each sale of real property in the unincorporated areas
16 of the county for the county tax and in the corporate limits of the
17 city for the city tax at a rate not exceeding one-quarter of one
18 percent of the selling price. The revenues from this tax shall be used
19 by ~~((the respective jurisdictions))~~ any city or county with a
20 population of five thousand or less and any city or county that does
21 not plan under RCW 36.70A.040 for any capital purpose identified in a
22 capital improvements plan and local capital improvements, including
23 those listed in RCW 35.43.040.

24 After April 30, 1992, revenues generated from the tax imposed under
25 this subsection in counties over five thousand population and cities
26 over five thousand population that are required or choose to plan under
27 RCW 36.70A.040 shall be used solely for financing capital projects
28 specified in a capital facilities plan element of a comprehensive plan
29 and housing relocation assistance under RCW 59.18.440 and 59.18.450.
30 However, revenues (a) pledged by such counties and cities to debt
31 retirement prior to April 30, 1992, may continue to be used for that
32 purpose until the original debt for which the revenues were pledged is
33 retired, or (b) committed prior to April 30, 1992, by such counties or
34 cities to a project may continue to be used for that purpose until the
35 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 jurisdictions that,
26 prior to June 11, 1992, have expended or committed to expend funds
27 derived from the tax authorized by this section or the tax authorized
28 by RCW 82.46.035 for such purposes.

29 NEW SECTION. **Sec. 2.** The legislature declares that, in section
30 13, chapter 49, Laws of 1982 1st ex. sess., effective July 1, 1982, its
31 original intent in limiting the use of the proceeds of the tax
32 authorized in RCW 82.46.010(2) to "local capital improvements" was to
33 include in such expenditures the acquisition of real and personal
34 property associated with such local capital improvements. Any such
35 expenditures made by cities, towns, and counties on or after July 1,
36 1982, are hereby declared to be authorized and valid."

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