

2 **SB 5638** - S AMD TO SNYDER AMD #87 TO SB 5638  
3 By Senator Haugen

4 NOT ADOPTED 3/15/93 - Roll Call Vote 15-33

5 On page 5, after line 12, insert the following:

6 "NEW SECTION. **Sec. 12.** An additional excise tax is imposed  
7 beginning January 1, 1994, on each sale of real property in the state  
8 at a rate of one-half of one percent of the selling price. The  
9 proceeds of the tax shall be used exclusively for compensation as  
10 provided for in this act, the acquisition of a fee simple or lesser  
11 interest in conservation areas by counties and for the acquisition of  
12 a less than fee simple interest in conservation areas by the state.

13 (1) The tax must be imposed and collected in the same manner and  
14 under the same conditions as the tax under RCW 82.45.060 is imposed and  
15 collected, except that the additional tax dos not apply to the  
16 acquisition of an interest in conservation areas by the state or a  
17 county, city, town, or park district.

18 (2) The treasurer of a county shall place fifty percent of the  
19 receipts from the additional tax imposed under this section into an  
20 account established for the county for compensation as provided for in  
21 this act or to acquire and maintain conservation areas.

22 A plan for the expenditure of the county's portion of the excise  
23 tax proceeds shall be prepared by the county legislative authority and  
24 periodically updated. Prior to the adoption or alteration of this  
25 plan, the elected officials of cities and towns located within the  
26 county shall be consulted and a public hearing shall be held to obtain  
27 public input. The first priority for any funds not used for  
28 compensation as required in this act must be the acquisition of  
29 interests in conservation areas that are wetlands or agricultural  
30 lands. The proceeds of this excise tax that are retained by a county  
31 must be expended in conformance with this plan.

32 (3) The treasurer of each county shall distribute the remaining  
33 fifty percent of the receipts from the additional tax imposed under  
34 this section to the state treasurer who shall place the moneys into the  
35 takings and conservation lands account created under section 13 of this  
36 act.

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

3 NEW SECTION. **Sec. 13.** A new section is added to chapter 43.99 RCW  
4 to read as follows:

5 The takings and conservation lands account is created in the state  
6 treasury. Moneys received by the state treasurer from collections of  
7 the additional excise tax on real estate sales, authorized under  
8 section 12 of this act, shall be deposited into the takings and  
9 conservation lands account. Moneys in this account will be used to  
10 provide compensation as provided for in this act.

11 (1) At the end of each biennium, unspent funds in the takings and  
12 conservation account shall be used by the interagency committee for  
13 outdoor recreation only for preparing a conservation areas plan and  
14 administering and awarding grants to state agencies or counties to  
15 acquire less than fee simple interest in conservation areas, as defined  
16 in RCW 36.32.570, except that not more than one percent of amounts  
17 administered by the committee may be used for planning and program  
18 administration.

19 (2) The interagency committee for outdoor recreation shall adopt  
20 and periodically update a plan identifying conservation areas in which  
21 the state is to acquire interests, and shall award grants for the  
22 acquisition of interests in these identified conservation areas to  
23 counties and state agencies, including, but not limited to, the  
24 department of wildlife, department of fisheries, department of natural  
25 resources, and the state parks and recreation commission. The first  
26 priority for these expenditures shall be to acquire interests in  
27 conservation areas that are wetlands or agricultural lands.

28 (3) The interagency committee for outdoor recreation shall  
29 coordinate its efforts with counties acquiring and maintaining  
30 conservation areas under section 12 of this act.

31 **Sec. 14.** RCW 82.46.070 and 1990 1st ex.s. c 5 s 3 are each amended  
32 to read as follows:

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

1 The taxes imposed under this subsection shall be imposed in the  
2 same manner and on the same occurrences, and are subject to the same  
3 conditions, as the taxes under chapter 82.45 RCW, except((÷

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

5 ~~(b))~~ the tax does not apply to the acquisition of conservation  
6 areas by the county.

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

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

12 (2) No tax may be imposed under subsection (1) of this section  
13 unless approved by a majority of the voters of the county voting  
14 thereon for a specified period and maximum rate after:

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

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

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

26 (3) A plan for the expenditure of the excise tax proceeds shall be  
27 prepared by the county legislative authority at least sixty days before  
28 the election if the proposal is initiated by resolution of the county  
29 legislative authority, or within six months after the tax has been  
30 authorized by the voters if the proposal is initiated by petition.  
31 Prior to the adoption of this plan, the elected officials of cities  
32 located within the county shall be consulted and a public hearing shall  
33 be held to obtain public input. The proceeds of this excise tax must  
34 be expended in conformance with this plan.

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

37 (5) This section shall apply only to counties that have imposed the  
38 tax authorized by this section before January 1, 1994."

1           Renumber the remaining sections consecutively and correct internal  
2 references accordingly.

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6           On page 5, beginning on line 19, strike everything through "RCW" on  
7 line 21 and insert "amending RCW 82.46.070 and 84.40.030; adding a new  
8 section to chapter 82.45 RCW; adding a new section to chapter 43.99  
9 RCW; and adding new sections to chapter 84.40 RCW."

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