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**SUBSTITUTE HOUSE BILL 2718**

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**State of Washington**

**53rd Legislature**

**1994 Regular Session**

**By** House Committee on Revenue (originally sponsored by Representatives G. Fisher, Fuhrman, Foreman, Brown, Bray and Kremen)

Read first time 02/08/94.

1 AN ACT Relating to real estate excise tax affidavits; and amending  
2 RCW 82.45.150.

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

4 **Sec. 1.** RCW 82.45.150 and 1993 sp.s. c 25 s 509 are each amended  
5 to read as follows:

6 All of chapter 82.32 RCW, except RCW 82.32.030, (~~(82.32.040,)~~)  
7 82.32.050, 82.32.140, and 82.32.270 and except for the penalties and  
8 the limitations thereon imposed by RCW 82.32.090, applies to the tax  
9 imposed by this chapter, in addition to any other provisions of law for  
10 the payment and enforcement of the tax imposed by this chapter. The  
11 department of revenue shall by rule provide for the effective  
12 administration of this chapter. The rules shall prescribe and furnish  
13 a real estate excise tax affidavit form verified by both the seller and  
14 the buyer, or agents of each, to be used by each county, or the  
15 department, as the case may be, in the collection of the tax imposed by  
16 this chapter, except that an affidavit given in connection with grant  
17 of an easement or right of way to a gas, electrical, or  
18 telecommunications company, as defined in RCW 80.04.010, or to a public  
19 utility district or cooperative that distributes electricity, need be

1 verified only on behalf of the company, district, or cooperative. The  
2 department of revenue shall annually conduct audits of transactions and  
3 affidavits filed under this chapter.

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