
HOUSE BILL 2718

State of Washington 53rd Legislature 1994 Regular Session

By Representatives G. Fisher, Fuhrman, Foreman, Brown, Bray and Kremen

Read first time 01/21/94. Referred to Committee on Revenue.

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 or electrical company, as
18 defined in RCW 80.04.010, or to a public utility district or
19 cooperative that distributes electricity, need be verified only on

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

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