
HOUSE BILL 3082

State of Washington

55th Legislature

1998 Regular Session

By Representative Constantine

Read first time . Referred to Committee on .

1 AN ACT Relating to real estate excise taxes imposed by park and
2 recreation districts, park and recreation service areas, and
3 metropolitan park districts to finance the acquisition and maintenance
4 of conservation areas; and adding a new section to chapter 82.46 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.46 RCW
7 to read as follows:

8 (1) A park and recreation district, park and recreation service
9 area, or metropolitan park district may impose an additional excise tax
10 on each sale of real property in the district or service area of not to
11 exceed one percent of the selling price if voters in the district or
12 service area approve a ballot proposition authorizing the tax.
13 Proceeds from the tax shall be used exclusively for the acquisition and
14 maintenance of conservation areas.

15 Taxes imposed under this section shall be imposed in the same
16 manner and on the same occurrences, and are subject to the same
17 conditions, as the taxes imposed under chapter 82.45 RCW, except the
18 taxes do not apply to the acquisition of conservation areas by the
19 federal government, the state, or a county, city, or town. The

1 district or service area may enforce the obligation through an action
2 of debt against the purchaser or may foreclose the lien on the property
3 in the same manner prescribed for the foreclosure of mortgages.

4 (2) A ballot proposition authorizing the tax shall be submitted to
5 the voters of the park and recreation district, park and recreation
6 service area, or metropolitan park district at the next general
7 election occurring at least sixty days after either:

8 (a) The board of commissioners of the district, or governing body
9 of the service area, adopts a resolution proposing the submission of
10 the ballot proposition; or

11 (b) A petition proposing the submission of the ballot proposition,
12 and specifying the proposed rate of the tax, is submitted to the county
13 auditor that has been signed by voters of the district or service area
14 equal in number to at least ten percent of the number of such voters
15 who voted at the last preceding general election.

16 (3) The tax shall take effect thirty days after the election at
17 which the ballot proposition authorizing the taxes was approved by a
18 simple majority vote of voters voting on the proposition.

19 (4) As used in this section, "conservation area" has the same
20 meaning as defined under RCW 36.32.570.

--- END ---