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SENATE BILL 6060

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State of Washington                      55th Legislature                      1997 Regular Session

By Senator Spanel; by request of Department of Revenue

Read first time 03/13/97. Referred to Committee on Ways & Means.

1            AN ACT Relating to payment to municipal corporations of property  
2 taxes deferred by senior citizens and persons retired by reason of  
3 disability; amending RCW 84.38.120; providing an effective date; and  
4 declaring an emergency.

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

6            **Sec. 1.** RCW 84.38.120 and 1988 c 222 s 13 are each amended to read  
7 as follows:

8            After receipt of the notification from the county assessor of the  
9 amount of deferred special assessments and/or real property taxes the  
10 department shall certify to the state treasurer the amount due the  
11 respective municipal corporations and the state treasurer shall ((pay,  
12 from amounts appropriated for that purpose,)) distribute to the  
13 treasurers of such municipal corporations said amounts, equivalent to  
14 the amount of special assessments and/or real property taxes deferred,  
15 to be distributed to the local improvement or taxing districts which  
16 levied the taxes so deferred: PROVIDED, That when taxes are deferred  
17 as provided in RCW ((84.64.030 or)) 84.64.050, the ((department)) state  
18 treasurer shall ((pay)) distribute to the treasurer of the county the

1 amount equivalent to all taxes, foreclosure costs, interest, and  
2 penalties accrued to the date the declaration to defer is filed.

3 NEW SECTION. **Sec. 2.** This act is necessary for the immediate  
4 preservation of the public peace, health, or safety, or support of the  
5 state government and its existing public institutions, and takes effect  
6 July 1, 1997.

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