
HOUSE BILL 1007

State of Washington

57th Legislature

2001 Regular Session

By Representative Morris

Read first time 01/08/2001. Referred to Committee on Technology, Telecommunications & Energy.

1 AN ACT Relating to the taxation of electricity; amending RCW
2 82.16.010, 82.16.020, 82.16.050, 82.16.090, 35.21.860, 35.21.865,
3 35.21.870, 52.18.020, and 82.02.030; adding a new section to chapter
4 82.04 RCW; adding a new section to chapter 84.36 RCW; adding a new
5 section to chapter 84.55 RCW; adding a new chapter to Title 82 RCW;
6 creating new sections; repealing RCW 82.16.0491, 82.16.053, 54.28.010,
7 54.28.011, 54.28.020, 54.28.025, 54.28.030, 54.28.040, 54.28.050,
8 54.28.055, 54.28.060, 54.28.070, 54.28.080, 54.28.090, 54.28.100,
9 54.28.110, and 54.28.120; and providing an effective date.

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

11 NEW SECTION. **Sec. 1.** DEFINITIONS. The definitions in this
12 section apply throughout this chapter unless the context clearly
13 requires otherwise.

14 (1) "Customer" or "purchaser" means a person who acquires for
15 consideration electricity for use or consumption and not for resale.

16 (2) "Distribution services provider" means a person controlling or
17 operating distribution facilities for distribution of electricity to
18 the public. A distribution services provider includes a purchaser who
19 takes electricity directly from a transmission line and a purchaser who

1 generates electricity for the purchaser's own use but does not include
2 electricity generated by the purchaser for noncommercial use or for
3 agricultural use.

4 (3) "Person" is defined as provided in RCW 82.04.030.

5 (4) "Transmission services provider" means a person controlling or
6 operating transmission facilities.

7 (5) "Transmission facilities" means any facilities that are used to
8 provide transmission services as determined by the utilities and
9 transportation commission.

10 NEW SECTION. **Sec. 2.** WHOLESALE ENERGY TRANSACTION TAX--RATE OF
11 TAX--EXEMPTIONS--COST RECOVERY. (1)(a) Except as provided in
12 subsection (3) of this section, a wholesale energy transaction tax is
13 imposed upon electricity transmitted within the state as provided in
14 this section. The tax is imposed at a rate of cents per
15 kilowatt hour of electricity transmitted by a transmission services
16 provider in the state.

17 (b) For electricity produced in the state for delivery outside of
18 the state, the taxpayer is the person making a sale of electricity for
19 delivery outside the state. The transmission services provider shall
20 collect the tax from the taxpayer based upon the kilowatt hours
21 introduced onto transmission lines from the electrical generation
22 facility. The amount of kilowatt hours subject to tax must be reduced
23 by five percent to compensate for transmission line losses.

24 (c) For electricity produced in the state for delivery within the
25 state, the taxpayer is the distribution services provider. The
26 transmission services provider shall collect the tax based upon the
27 amount of kilowatt hours of electricity delivered to the distribution
28 services provider.

29 (d) For electricity produced outside the state for delivery inside
30 the state, the taxpayer is the distribution services provider. The
31 transmission services provider shall collect the tax based upon the
32 amount of kilowatt hours of electricity delivered to the distribution
33 services provider.

34 (2)(a) If more than one transmission services provider transmits
35 electricity, the last transmission services provider transmitting or
36 delivering the electricity shall collect the tax.

37 (b) If the transmission services provider is an agency of the
38 United States government, the distribution services provider receiving

1 the electricity shall self-assess the tax subject to the provisions of
2 this chapter.

3 (c) If an electrical generation facility located within the state
4 produces electricity for sale inside and outside the state, sales
5 within the state are considered to have come from electricity produced
6 within the state for purposes of the tax imposed by this section.

7 (3)(a) Electricity transmitted through the state that is not
8 produced or delivered in the state is exempt from the tax imposed by
9 this section.

10 (b) Electricity produced in the state by an agency of the United
11 States government for delivery outside of the state is exempt from the
12 tax imposed by this section.

13 (c) Electricity delivered to a purchaser that receives its power
14 directly from a transmission or distribution facility owned by an
15 entity of the United States government, or electricity that is
16 transmitted exclusively on transmission or distribution facilities
17 owned by an entity of the United States government, is exempt from the
18 tax imposed by this section.

19 (4) A distribution services provider is allowed to recover the tax
20 imposed by this section and the administrative costs to comply with
21 this chapter in its rates.

22 NEW SECTION. **Sec. 3.** MULTISTATE EXEMPTION. A person, upon proof
23 that the person has paid a tax in another state on the transmission of
24 electricity, is allowed a credit against the tax imposed by this
25 chapter if the tax has been paid in another state.

26 NEW SECTION. **Sec. 4.** COLLECTION OF WHOLESALE ENERGY TRANSACTION
27 TAX--DISPOSITION OF REVENUE. (1) A transmission services provider
28 shall collect the tax imposed under section 2 of this act from the
29 taxpayer and pay the tax collected to the department. If the
30 transmission services provider collects a tax in excess of the tax
31 imposed by section 2 of this act, both the tax and the excess must be
32 remitted to the department.

33 (2) Tax collected under this chapter shall be deposited in the
34 wholesale energy transaction account created in section 6 of this act.

35 NEW SECTION. **Sec. 5.** ADMINISTRATION. Chapter 82.32 RCW applies
36 to the taxes imposed in this chapter. The tax due dates, reporting

1 periods, and return requirements applicable to chapter 82.04 RCW apply
2 equally to the taxes imposed in this chapter.

3 NEW SECTION. **Sec. 6.** WHOLESALE ENERGY TRANSACTION ACCOUNT--
4 CREATION AND USE. (1) The wholesale energy transaction account is
5 created in the state treasury. Moneys in the account may be spent only
6 after appropriation for the purposes of distributions under this
7 section and for activities of the office of financial management and
8 the department of revenue related to administration of this chapter.

9 (2) Under a distribution formula and method provided by the office
10 of financial management, money in the account shall be distributed, as
11 nearly as is practical, in a manner that replaces the fiscal year 2001
12 revenues generated by the taxation of light and power businesses, as
13 defined in subsection (3) of this section, or of electrical energy
14 businesses, as described in chapter 35.21 RCW, under the state and
15 local public utility taxes, the business and occupation tax, the public
16 utility district privilege tax, and the state and local property taxes.

17 (3) "Light and power business" means the business of operating a
18 plant or system for the generation, production, or distribution of
19 electrical energy for hire or sale and/or for the wheeling of
20 electricity for others.

21 **Sec. 7.** RCW 82.16.010 and 1996 c 150 s 1 are each amended to read
22 as follows:

23 For the purposes of this chapter, unless otherwise required by the
24 context:

25 (1) "Railroad business" means the business of operating any
26 railroad, by whatever power operated, for public use in the conveyance
27 of persons or property for hire. It shall not, however, include any
28 business herein defined as an urban transportation business.

29 (2) "Express business" means the business of carrying property for
30 public hire on the line of any common carrier operated in this state,
31 when such common carrier is not owned or leased by the person engaging
32 in such business.

33 (3) "Railroad car business" means the business of operating stock
34 cars, furniture cars, refrigerator cars, fruit cars, poultry cars, tank
35 cars, sleeping cars, parlor cars, buffet cars, tourist cars, or any
36 other kinds of cars used for transportation of property or persons upon

1 the line of any railroad operated in this state when such railroad is
2 not owned or leased by the person engaging in such business.

3 (4) "Water distribution business" means the business of operating
4 a plant or system for the distribution of water for hire or sale.

5 (~~(5) ("Light and power business" means the business of operating a~~
6 ~~plant or system for the generation, production or distribution of~~
7 ~~electrical energy for hire or sale and/or for the wheeling of~~
8 ~~electricity for others.~~

9 ~~(6))~~ "Telegraph business" means the business of affording
10 telegraphic communication for hire.

11 (~~((7))~~) (6) "Gas distribution business" means the business of
12 operating a plant or system for the production or distribution for hire
13 or sale of gas, whether manufactured or natural.

14 (~~((8))~~) (7) "Motor transportation business" means the business
15 (except urban transportation business) of operating any motor propelled
16 vehicle by which persons or property of others are conveyed for hire,
17 and includes, but is not limited to, the operation of any motor
18 propelled vehicle as an auto transportation company (except urban
19 transportation business), common carrier or contract carrier as defined
20 by RCW 81.68.010 and 81.80.010: PROVIDED, That "motor transportation
21 business" shall not mean or include the transportation of logs or other
22 forest products exclusively upon private roads or private highways.

23 (~~((9))~~) (8) "Urban transportation business" means the business of
24 operating any vehicle for public use in the conveyance of persons or
25 property for hire, insofar as (a) operating entirely within the
26 corporate limits of any city or town, or within five miles of the
27 corporate limits thereof, or (b) operating entirely within and between
28 cities and towns whose corporate limits are not more than five miles
29 apart or within five miles of the corporate limits of either thereof.
30 Included herein, but without limiting the scope hereof, is the business
31 of operating passenger vehicles of every type and also the business of
32 operating cartage, pickup, or delivery services, including in such
33 services the collection and distribution of property arriving from or
34 destined to a point within or without the state, whether or not such
35 collection or distribution be made by the person performing a local or
36 interstate line-haul of such property.

37 (~~((10))~~) (9) "Public service business" means any of the businesses
38 defined in subdivisions (1), (2), (3), (4), (5), (6), (7), and (8)~~((7~~
39 ~~and (9))~~) or any business subject to control by the state, or having

1 the powers of eminent domain and the duties incident thereto, or any
2 business hereafter declared by the legislature to be of a public
3 service nature, except telephone business as defined in RCW 82.04.065
4 and low-level radioactive waste site operating companies as redefined
5 in RCW 81.04.010. It includes, among others, without limiting the
6 scope hereof: Airplane transportation, boom, dock, ferry, pipe line,
7 toll bridge, toll logging road, water transportation and wharf
8 businesses.

9 ~~((11))~~ (10) "Tugboat business" means the business of operating
10 tugboats, towboats, wharf boats or similar vessels in the towing or
11 pushing of vessels, barges or rafts for hire.

12 ~~((12))~~ (11) "Gross income" means the value proceeding or accruing
13 from the performance of the particular public service or transportation
14 business involved, including operations incidental thereto, but without
15 any deduction on account of the cost of the commodity furnished or
16 sold, the cost of materials used, labor costs, interest, discount,
17 delivery costs, taxes, or any other expense whatsoever paid or accrued
18 and without any deduction on account of losses.

19 ~~((13))~~ (12) The meaning attributed, in chapter 82.04 RCW, to the
20 term "tax year," "person," "value proceeding or accruing," "business,"
21 "engaging in business," "in this state," "within this state," "cash
22 discount" and "successor" shall apply equally in the provisions of this
23 chapter.

24 **Sec. 8.** RCW 82.16.020 and 1996 c 150 s 2 are each amended to read
25 as follows:

26 (1) There is levied and there shall be collected from every person
27 a tax for the act or privilege of engaging within this state in any one
28 or more of the businesses herein mentioned. The tax shall be equal to
29 the gross income of the business, multiplied by the rate set out after
30 the business, as follows:

31 (a) Express, sewerage collection, and telegraph businesses: Three
32 and six-tenths percent;

33 (b) ~~(Light and power business: Three and sixty two one hundredths~~
34 ~~percent;~~

35 ~~(c))~~ Gas distribution business: Three and six-tenths percent;

36 ~~((d))~~ (c) Urban transportation business: Six-tenths of one
37 percent;

1 (~~(e)~~) (d) Vessels under sixty-five feet in length, except
2 tugboats, operating upon the waters within the state: Six-tenths of
3 one percent;

4 (~~(f)~~) (e) Motor transportation, railroad, railroad car, and
5 tugboat businesses, and all public service businesses other than ones
6 mentioned above: One and eight-tenths of one percent;

7 (~~(g)~~) (f) Water distribution business: Four and seven-tenths
8 percent.

9 (2) An additional tax is imposed equal to the rate specified in RCW
10 82.02.030 multiplied by the tax payable under subsection (1) of this
11 section.

12 (3) Twenty percent of the moneys collected under subsection (1) of
13 this section on water distribution businesses and sixty percent of the
14 moneys collected under subsection (1) of this section on sewerage
15 collection businesses shall be deposited in the public works assistance
16 account created in RCW 43.155.050.

17 **Sec. 9.** RCW 82.16.050 and 2000 c 245 s 1 are each amended to read
18 as follows:

19 In computing tax there may be deducted from the gross income the
20 following items:

21 (1) Amounts derived by municipally owned or operated public service
22 businesses, directly from taxes levied for the support or maintenance
23 thereof: PROVIDED, That this section shall not be construed to exempt
24 service charges which are spread on the property tax rolls and
25 collected as taxes;

26 (2) Amounts derived from the sale of commodities to persons in the
27 same public service business as the seller, for resale as such within
28 this state. This deduction is allowed only with respect to water
29 distribution, gas distribution or other public service businesses which
30 furnish water, gas or any other commodity in the performance of public
31 service businesses;

32 (3) Amounts actually paid by a taxpayer to another person taxable
33 under this chapter as the latter's portion of the consideration due for
34 services furnished jointly by both, if the total amount has been
35 credited to and appears in the gross income reported for tax by the
36 former;

37 (4) The amount of cash discount actually taken by the purchaser or
38 customer;

1 (5) The amount of credit losses actually sustained by taxpayers
2 whose regular books of accounts are kept upon an accrual basis;

3 (6) Amounts derived from business which the state is prohibited
4 from taxing under the Constitution of this state or the Constitution or
5 laws of the United States;

6 (7) Amounts derived from the distribution of water through an
7 irrigation system, for irrigation purposes;

8 (8) Amounts derived from the transportation of commodities from
9 points of origin in this state to final destination outside this state,
10 or from points of origin outside this state to final destination in
11 this state, with respect to which the carrier grants to the shipper the
12 privilege of stopping the shipment in transit at some point in this
13 state for the purpose of storing, manufacturing, milling, or other
14 processing, and thereafter forwards the same commodity, or its
15 equivalent, in the same or converted form, under a through freight rate
16 from point of origin to final destination; and amounts derived from the
17 transportation of commodities from points of origin in the state to an
18 export elevator, wharf, dock or ship side on tidewater or navigable
19 tributaries thereto from which such commodities are forwarded, without
20 intervening transportation, by vessel, in their original form, to
21 interstate or foreign destinations: PROVIDED, That no deduction will
22 be allowed when the point of origin and the point of delivery to such
23 an export elevator, wharf, dock, or ship side are located within the
24 corporate limits of the same city or town;

25 ~~(9) ((Amounts derived from the production, sale, or transfer of
26 electrical energy for resale within or outside the state or for
27 consumption outside the state;~~

28 ~~(10))~~ Amounts derived from the distribution of water by a
29 nonprofit water association and used for capital improvements by that
30 nonprofit water association;

31 ~~((11))~~ (10) Amounts paid by a sewerage collection business
32 taxable under RCW 82.16.020(1)(a) to a person taxable under chapter
33 82.04 RCW for the treatment or disposal of sewage.

34 **Sec. 10.** RCW 82.16.090 and 1988 c 228 s 1 are each amended to read
35 as follows:

36 Any customer billing issued by a ~~((light or power business or))~~ gas
37 distribution business that serves a total of more than twenty thousand

1 customers and operates within the state shall include the following
2 information:

3 (1) The rates and amounts of taxes paid directly by the customer
4 upon products or services rendered by the (~~light and power business~~
5 ~~or~~) gas distribution business; and

6 (2) The rate, origin and approximate amount of each tax levied upon
7 the revenue of the (~~light and power business or~~) gas distribution
8 business and added as a component of the amount charged to the
9 customer. Taxes based upon revenue of the (~~light and power business~~
10 ~~or~~) gas distribution business to be listed on the customer billing
11 need not include taxes levied by the federal government or taxes levied
12 under chapter(~~s 54.287~~) 80.24(~~7~~) or 82.04 RCW.

13 NEW SECTION. **Sec. 11.** A new section is added to chapter 82.04 RCW
14 to read as follows:

15 EXEMPTIONS--ELECTRICAL ENERGY. This chapter shall not apply to any
16 person with respect to the business of operating a plant or system for
17 the generation, production, or distribution of electrical energy for
18 hire or sale and/or for the wheeling of electricity for others.

19 NEW SECTION. **Sec. 12.** A new section is added to chapter 84.36 RCW
20 to read as follows:

21 Property owned or used by a person for the business of operating a
22 plant or system for the generation, production, or distribution of
23 electrical energy for hire or sale and/or for the wheeling of
24 electricity for others, is exempt from taxation.

25 NEW SECTION. **Sec. 13.** A new section is added to chapter 84.55 RCW
26 to read as follows:

27 The levy for a taxing district in any year shall be reduced as
28 necessary to prevent exemptions under section 12 of this act from
29 resulting in a higher tax rate than would have occurred without the
30 exemptions.

31 **Sec. 14.** RCW 35.21.860 and 2000 c 83 s 8 are each amended to read
32 as follows:

33 (1) No city or town may impose a franchise fee or any other fee or
34 charge of whatever nature or description upon the (~~light and power,~~
35 ~~or~~) gas distribution (~~businesses~~) business, as defined in RCW

1 82.16.010, or telephone business, as defined in RCW 82.04.065, or
2 service provider for use of the right of way, except:

3 (a) A tax authorized by RCW 35.21.865 may be imposed;

4 (b) A fee may be charged to such businesses or service providers
5 that recovers actual administrative expenses incurred by a city or town
6 that are directly related to receiving and approving a permit, license,
7 and franchise, to inspecting plans and construction, or to the
8 preparation of a detailed statement pursuant to chapter 43.21C RCW;

9 (c) Taxes permitted by state law on service providers;

10 (d) Franchise requirements and fees for cable television services
11 as allowed by federal law; and

12 (e) A site-specific charge pursuant to an agreement between the
13 city or town and a service provider of personal wireless services
14 acceptable to the parties for:

15 (i) The placement of new structures in the right of way regardless
16 of height, unless the new structure is the result of a mandated
17 relocation in which case no charge will be imposed if the previous
18 location was not charged;

19 (ii) The placement of replacement structures when the replacement
20 is necessary for the installation or attachment of wireless facilities,
21 and the overall height of the replacement structure and the wireless
22 facility is more than sixty feet; or

23 (iii) The placement of personal wireless facilities on structures
24 owned by the city or town located in the right of way. However, a
25 site-specific charge shall not apply to the placement of personal
26 wireless facilities on existing structures, unless the structure is
27 owned by the city or town.

28 A city or town is not required to approve the use permit for the
29 placement of a facility for personal wireless services that meets one
30 of the criteria in this subsection absent such an agreement. If the
31 parties are unable to agree on the amount of the charge, the service
32 provider may submit the amount of the charge to binding arbitration by
33 serving notice on the city or town. Within thirty days of receipt of
34 the initial notice, each party shall furnish a list of acceptable
35 arbitrators. The parties shall select an arbitrator; failing to agree
36 on an arbitrator, each party shall select one arbitrator and the two
37 arbitrators shall select a third arbitrator for an arbitration panel.
38 The arbitrator or arbitrators shall determine the charge based on
39 comparable siting agreements involving public land and rights of way.

1 The arbitrator or arbitrators shall not decide any other disputed
2 issues, including but not limited to size, location, and zoning
3 requirements. Costs of the arbitration, including compensation for the
4 arbitrator's services, must be borne equally by the parties
5 participating in the arbitration and each party shall bear its own
6 costs and expenses, including legal fees and witness expenses, in
7 connection with the arbitration proceeding.

8 (2) No city or town may impose a franchise fee or any other fee or
9 charge of whatever nature or description upon the business of operating
10 a plant or system for the generation, production, or distribution of
11 electrical energy for hire or sale and/or for the wheeling of
12 electricity for others or upon a person for amounts received for the
13 sale of electrical energy for resale within or outside the state.

14 (3) Subsection (1) of this section does not prohibit franchise fees
15 imposed on an electrical energy, natural gas, or telephone business, by
16 contract existing on April 20, 1982, with a city or town, for the
17 duration of the contract, but the franchise fees shall be considered
18 taxes for the purposes of the limitations established in RCW 35.21.865
19 and 35.21.870 to the extent the fees exceed the costs allowable under
20 subsection (1) of this section.

21 **Sec. 15.** RCW 35.21.865 and 1983 c 99 s 4 are each amended to read
22 as follows:

23 No city or town may change the rate of tax it imposes on the
24 privilege of conducting (~~(an electrical energy,~~) a natural gas(~~(,)~~) or
25 telephone business which change applies to business activities
26 occurring before the effective date of the change, and no rate change
27 may take effect before the expiration of sixty days following the
28 enactment of the ordinance establishing the change except as provided
29 in RCW 35.21.870.

30 **Sec. 16.** RCW 35.21.870 and 1984 c 225 s 6 are each amended to read
31 as follows:

32 (1) No city or town may impose a tax on the privilege of conducting
33 (~~(an electrical energy,~~) a natural gas, steam energy, or telephone
34 business at a rate which exceeds six percent unless the rate is first
35 approved by a majority of the voters of the city or town voting on such
36 a proposition.

1 (2) If a city or town is imposing a rate of tax under subsection
2 (1) of this section in excess of six percent on April 20, 1982, the
3 city or town shall decrease the rate to a rate of six percent or less
4 by reducing the rate each year on or before November 1st by ordinances
5 to be effective on January 1st of the succeeding year, by an amount
6 equal to one-tenth the difference between the tax rate on April 20,
7 1982, and six percent.

8 Nothing in this subsection prohibits a city or town from reducing
9 its rates by amounts greater than the amounts required in this
10 subsection.

11 Voter approved rate increases under subsection (1) of this section
12 shall not be included in the computations under this subsection.

13 **Sec. 17.** RCW 52.18.020 and 1990 c 294 s 2 are each amended to read
14 as follows:

15 The term "personal property" for the purposes of this chapter shall
16 include every form of tangible personal property, including but not
17 limited to, all goods, chattels, stock in trade, estates, or crops:
18 PROVIDED, That all personal property not assessed and subjected to ad
19 valorem taxation under Title 84 RCW, all property under contract or for
20 which the district is receiving payment for as authorized by RCW
21 52.30.020 (~~and all property subject to the provisions of chapter 54.28~~
22 ~~RCW)), or all property that is subject to a contract for services with
23 a fire protection district, shall be exempt from the benefit charge
24 imposed under this chapter: PROVIDED FURTHER, That the term "personal
25 property" shall not include any personal property used for farming,
26 field crops, farm equipment or livestock: AND PROVIDED FURTHER, That
27 the term "improvements to real property" shall not include permanent
28 growing crops, field improvements installed for the purpose of aiding
29 the growth of permanent crops, or other field improvements normally not
30 subject to damage by fire.~~

31 **Sec. 18.** RCW 82.02.030 and 1993 sp.s. c 25 s 107 are each amended
32 to read as follows:

33 The rate of the additional taxes under RCW (~~(54.28.020(2),~~
34 ~~54.28.025(2),~~) 66.24.210(2), 82.16.020(2), 82.27.020(5), and
35 82.29A.030(2) shall be seven percent.

1 NEW SECTION. **Sec. 19.** The following acts or parts of acts are
2 each repealed:

3 (1) RCW 82.16.0491 (Credit--Contributions to an electric utility
4 rural economic development revolving fund) and 1999 c 311 s 402;

5 (2) RCW 82.16.053 (Deductions in computing tax--Light and power
6 businesses) and 1996 c 145 s 1 & 1994 c 236 s 1;

7 (3) RCW 54.28.010 (Definitions) and 1977 ex.s. c 366 s 1, 1967
8 ex.s. c 26 s 22, 1959 c 274 s 1, & 1957 c 278 s 7;

9 (4) RCW 54.28.011 ("Gross revenue" defined) and 1957 c 278 s 12;

10 (5) RCW 54.28.020 (Tax imposed--Rates--Additional tax imposed) and
11 1983 2nd ex.s. c 3 s 8, 1982 1st ex.s. c 35 s 18, 1977 ex.s. c 366 s 2,
12 1959 c 274 s 2, & 1957 c 278 s 2;

13 (6) RCW 54.28.025 (Tax imposed with respect to thermal electric
14 generating facilities--Rate--Additional tax imposed) and 1983 2nd ex.s.
15 c 3 s 9, 1982 1st ex.s. c 35 s 19, & 1977 ex.s. c 366 s 6;

16 (7) RCW 54.28.030 (Districts' report to department of revenue) and
17 1977 ex.s. c 366 s 3, 1975 1st ex.s. c 278 s 30, 1959 c 274 s 3, & 1957
18 c 278 s 3;

19 (8) RCW 54.28.040 (Tax computed--Payment--Penalties--Disposition)
20 and 1996 c 149 s 16, 1982 1st ex.s. c 35 s 20, 1975 1st ex.s. c 278 s
21 31, & 1957 c 278 s 4;

22 (9) RCW 54.28.050 (Distribution of tax) and 1982 1st ex.s. c 35 s
23 21, 1980 c 154 s 8, 1977 ex.s. c 366 s 4, 1975 1st ex.s. c 278 s 32,
24 1959 c 274 s 4, & 1957 c 278 s 5;

25 (10) RCW 54.28.055 (Distribution of tax proceeds from thermal
26 electric generating facilities) and 1986 c 189 s 1, 1982 1st ex.s. c 35
27 s 22, 1979 c 151 s 165, & 1977 ex.s. c 366 s 7;

28 (11) RCW 54.28.060 (Interest) and 1996 c 149 s 12 & 1957 c 278 s 6;

29 (12) RCW 54.28.070 (Municipal taxes--May be passed on) and 1941 c
30 245 s 3;

31 (13) RCW 54.28.080 (Additional tax for payment on bonded
32 indebtedness of school districts) and 1957 c 278 s 8;

33 (14) RCW 54.28.090 (Deposit of funds to credit of certain taxing
34 districts) and 1980 c 154 s 9, 1977 ex.s. c 366 s 5, & 1957 c 278 s 10;

35 (15) RCW 54.28.100 (Use of moneys received by taxing district) and
36 1957 c 278 s 11;

37 (16) RCW 54.28.110 (Voluntary payments by district to taxing entity
38 for removal of property from tax rolls) and 1957 c 278 s 13; and

1 (17) RCW 54.28.120 (Amount of tax if district acquires electric
2 utility property from public service company) and 1957 c 278 s 14.

3 NEW SECTION. **Sec. 20.** Sections 1 through 6 of this act constitute
4 a new chapter in Title 82 RCW.

5 NEW SECTION. **Sec. 21.** Section 12 of this act applies to taxes
6 levied for collection in 2002 and thereafter.

7 NEW SECTION. **Sec. 22.** Captions used in sections 1 through 6 and
8 11 of this act are not any part of the law.

9 NEW SECTION. **Sec. 23.** This act takes effect January 1, 2002.

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