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HOUSE BILL 2165

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State of Washington

57th Legislature

2001 Regular Session

By Representatives Quall, Morris and McIntire

Read first time 02/20/2001. Referred to Committee on Local Government & Housing.

1 AN ACT Relating to local option real estate excise taxes for  
2 affordable housing purposes; and amending RCW 82.46.070.

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

4 **Sec. 1.** RCW 82.46.070 and 1990 1st ex.s. c 5 s 3 are each amended  
5 to read as follows:

6 (1) Subject to subsection (2) of this section, the legislative  
7 authority of any county may impose an additional excise tax on each  
8 sale of real property in the county at a rate not to exceed one percent  
9 of the selling price. The proceeds of the tax shall be used  
10 exclusively for the acquisition and maintenance of conservation areas,  
11 development of affordable housing including acquisition, building,  
12 rehabilitation, and maintenance and operation of housing for very low,  
13 low, and moderate income persons and those with special needs, and  
14 public works projects specified in RCW 82.46.035(5).

15 The taxes imposed under this subsection shall be imposed in the  
16 same manner and on the same occurrences, and are subject to the same  
17 conditions, as the taxes under chapter 82.45 RCW, except:

18 (a) The tax shall be the obligation of the purchaser; and

1 (b) The tax does not apply to the acquisition of conservation areas  
2 by the county.

3 The county may enforce the obligation through an action of debt  
4 against the purchaser or may foreclose the lien on the property in the  
5 same manner prescribed for the foreclosure of mortgages.

6 The tax shall take effect thirty days after the election at which  
7 the taxes are authorized.

8 (2) No tax may be imposed under subsection (1) of this section  
9 unless approved by a majority of the voters of the county voting  
10 thereon for a specified period and maximum rate after:

11 (a) The adoption of a resolution by the county legislative  
12 authority of the county proposing this action; or

13 (b) The filing of a petition proposing this action with the county  
14 auditor, which petition is signed by county voters at least equal in  
15 number to ten percent of the total number of voters in the county who  
16 voted at the last preceding general election.

17 The ballot proposition shall be submitted to the voters of the  
18 county at the next general election occurring at least sixty days after  
19 a petition is filed, or at any special election prior to this general  
20 election that has been called for such purpose by the county  
21 legislative authority.

22 (3) A plan for the expenditure of the excise tax proceeds shall be  
23 prepared by the county legislative authority at least sixty days before  
24 the election if the proposal is initiated by resolution of the county  
25 legislative authority, or within six months after the tax has been  
26 authorized by the voters if the proposal is initiated by petition.  
27 Prior to the adoption of this plan, the elected officials of cities  
28 located within the county shall be consulted and a public hearing shall  
29 be held to obtain public input. The proceeds of this excise tax must  
30 be expended in conformance with this plan.

31 (4) As used in this section, "conservation area" has the meaning  
32 given under RCW 36.32.570.

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