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SENATE BILL 6622

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State of Washington

58th Legislature

2004 Regular Session

By Senator Hewitt

Read first time 01/27/2004. Referred to Committee on Natural Resources, Energy & Water.

1 AN ACT Relating to the distribution of privilege taxes paid by  
2 nonhydroelectric generating facilities; and amending RCW 54.28.050.

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

4 **Sec. 1.** RCW 54.28.050 and 1982 1st ex.s. c 35 s 21 are each  
5 amended to read as follows:

6 (1) After computing the tax imposed by RCW 54.28.020(1), the  
7 department of revenue shall instruct the state treasurer, after placing  
8 thirty-seven and six-tenths percent in the state general fund to be  
9 dedicated for the benefit of the public schools, to distribute the  
10 balance collected under RCW 54.28.020(1)(a) to each county in  
11 proportion to the gross revenue from sales made within each county; and  
12 to distribute the balance collected under RCW 54.28.020(1) (b) and (c)  
13 as follows:

14 (a) If the entire generating facility, including reservoir,  
15 powerhouse, and dam, if any, is in a single county then all of the  
16 balance to the county where such generating facility is located.

17 (b) If any reservoir is in more than one county, then to each  
18 county in which the reservoir or any portion thereof is located a  
19 percentage equal to the percentage determined by dividing the total

1 cost of the generating facilities, including adjacent switching  
2 facilities, into twice the cost of land and land rights acquired for  
3 any reservoir within each county, land and land rights to be defined  
4 the same as used by the federal power commission.

5 (c) If the powerhouse and dam, if any, in connection with such  
6 reservoir are in more than one county, the balance shall be divided  
7 sixty percent to the county in which the owning district is located and  
8 forty percent to the other county or counties or if said powerhouse and  
9 dam, if any, are owned by a joint operating agency organized under  
10 chapter 43.52 RCW, or by more than one district or are outside the  
11 county of the owning district, then ~~((to))~~ the balance shall be divided  
12 equally between the counties in which such facilities are located.  
13 ~~((If all of the powerhouse and dam, if any, are in one county, then the  
14 balance shall be distributed to the county in which the facilities are  
15 located.))~~

16 (d) If an entire nonhydroelectric generating facility is located in  
17 more than one county, then the balance shall be distributed to each  
18 county in an amount equal to the percent of the original cost of the  
19 generating facility located in each county as compared to the total  
20 original cost of the generating facility.

21 (2) The provisions of this section shall not apply to the  
22 distribution of taxes collected under RCW 54.28.025.

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