
SENATE BILL 6671

State of Washington 58th Legislature 2004 Regular Session

By Senators Swecker, Spanel, Benton, Haugen, Winsley, Doumit,
Carlson, Jacobsen and Fraser

Read first time 01/29/2004. Referred to Committee on Government
Operations & Elections.

1 AN ACT Relating to real estate excise tax fees and electronic
2 processing of affidavits; amending RCW 82.45.180; creating a new
3 section; providing an effective date; and providing an expiration date.

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

5 NEW SECTION. **Sec. 1.** (1) It is the legislature's intent to
6 provide funding for the development and implementation of an automated
7 system for the electronic processing of the real estate excise tax.
8 The legislature finds that due to the numerous users of the real estate
9 excise tax information, and the many entities involved in its workflow,
10 that county systems must be compatible with the automated system
11 developed by the state department of revenue.

12 (2) The legislature finds that under current law an electronic real
13 estate excise tax affidavit that is signed with a digital signature
14 under chapter 19.34 RCW is a legally valid document and pursuant to RCW
15 5.46.010 electronic facsimiles, scanned signatures, and digital and
16 other electronic conversions of written signatures satisfy the
17 signature component of the affidavit requirement under this chapter.

1 **Sec. 2.** RCW 82.45.180 and 1998 c 106 s 11 are each amended to read
2 as follows:

3 (1) For taxes collected by the county under this chapter, the
4 county treasurer shall collect a (~~two-dollar~~) five-dollar fee on all
5 transactions required by this chapter where the transaction does not
6 require the payment of tax. A total of (~~two~~) five dollars shall be
7 collected in the form of a tax and fee, where the calculated tax
8 payment is less than (~~two~~) five dollars. The county treasurer shall
9 place one percent of the proceeds of the tax imposed by this chapter
10 and the treasurer's fee in the county current expense fund to defray
11 costs of collection and shall pay over to the state treasurer and
12 account to the department of revenue for the remainder of the proceeds
13 at the same time the county treasurer remits funds to the state under
14 RCW 84.56.280. The state treasurer shall deposit the proceeds in the
15 general fund for the support of the common schools.

16 (2) For taxes collected by the department of revenue under this
17 chapter, the department shall remit the tax to the state treasurer who
18 shall deposit the proceeds of any state tax in the general fund for the
19 support of the common schools. The state treasurer shall deposit the
20 proceeds of any local taxes imposed under chapter 82.46 RCW in the
21 local real estate excise tax account hereby created in the state
22 treasury. Moneys in the local real estate excise tax account may be
23 spent only for distribution to counties, cities, and towns imposing a
24 tax under chapter 82.46 RCW. Except as provided in RCW 43.08.190, all
25 earnings of investments of balances in the local real estate excise tax
26 account shall be credited to the local real estate excise tax account
27 and distributed to the counties, cities, and towns monthly. Monthly
28 the state treasurer shall make distribution from the local real estate
29 excise tax account to the counties, cities, and towns the amount of tax
30 collected on behalf of each taxing authority. The state treasurer
31 shall make the distribution under this subsection without
32 appropriation.

33 (3)(a) The real estate excise tax technology account is created in
34 the custody of the state treasurer. An appropriation is not required
35 for expenditure and the account is not subject to allotment procedures
36 under chapter 43.88 RCW.

37 (b) Until June 20, 2012, the county treasurer shall collect an
38 additional fee on all transactions required by this chapter. From July

1 1, 2004, until July 1, 2007, the fee shall be five dollars on all
2 transactions required by this chapter. From July 1, 2007, through June
3 30, 2012, the fee shall be two dollars. The county treasurer shall
4 remit this fee to the state treasurer at the same time the county
5 treasurer remits funds to the state under RCW 84.56.280. The state
6 treasurer shall place funds from this fee in the real estate excise tax
7 technology fund. By the twentieth day of the subsequent month, the
8 state treasurer shall distribute to each county treasurer according to
9 the following formula: One-half of the funds available shall be
10 equally distributed among the thirty-nine counties; and the balance
11 will be distributed among the counties in direct proportion to their
12 population as it relates to the total state's population based on most
13 recent statistics.

14 (c) When received by the county treasurer the funds shall be placed
15 in a special real estate excise tax technology fund held by the county
16 treasurer to be used exclusively for the development, implementation,
17 and maintenance of an electronic processing and reporting system for
18 real estate excise tax affidavits. Funds may be expended to make the
19 system compatible with the automated real estate excise tax system
20 developed by the department of revenue and compatible with the
21 processes used in the offices of the county assessor and county
22 auditor.

23 (d) The Washington state association of county treasurers shall
24 deliver a progress report to the legislature by January 1, 2008, and
25 January 1, 2012. This subsection (3) expires July 1, 2012.

26 NEW SECTION. Sec. 3. This act takes effect July 1, 2004.

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