
HOUSE BILL 1013

State of Washington

59th Legislature

2005 Regular Session

By Representative Morris

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Committee on Technology, Energy & Communications.

1 AN ACT Relating to real estate excise taxes on components of gas
2 turbine electrical generation facilities; amending RCW 82.45.032 and
3 82.45.060; and providing an effective date.

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

5 **Sec. 1.** RCW 82.45.032 and 2001 c 282 s 2 are each amended to read
6 as follows:

7 Unless the context clearly requires otherwise, the definitions in
8 this section apply throughout this chapter.

9 (1) "Real estate" or "real property" means any interest, estate, or
10 beneficial interest in land or anything affixed to land, including the
11 ownership interest or beneficial interest in any entity which itself
12 owns land or anything affixed to land. The term includes used mobile
13 homes, used park model trailers, used floating homes, ~~((and))~~
14 improvements constructed upon leased land, and any components of a new
15 gas turbine electrical generation facility.

16 (2) "Used mobile home" means a mobile home which has been
17 previously sold at retail and has been subjected to tax under chapter
18 82.08 RCW, or which has been previously used and has been subjected to
19 tax under chapter 82.12 RCW, and which has substantially lost its

1 identity as a mobile unit at the time of sale by virtue of its being
2 fixed in location upon land owned or leased by the owner of the mobile
3 home and placed on a foundation (posts or blocks) with fixed pipe
4 connections with sewer, water, and other utilities.

5 (3) "Mobile home" means a mobile home as defined by RCW 46.04.302,
6 as now or hereafter amended.

7 (4) "Park model trailer" means a park model trailer as defined in
8 RCW 46.04.622.

9 (5) "Used floating home" means a floating home in respect to which
10 tax has been paid under chapter 82.08 or 82.12 RCW.

11 (6) "Used park model trailer" means a park model trailer that has
12 been previously sold at retail and has been subjected to tax under
13 chapter 82.08 RCW, or that has been previously used and has been
14 subjected to tax under chapter 82.12 RCW, and that has substantially
15 lost its identity as a mobile unit by virtue of its being permanently
16 sited in location and placed on a foundation of either posts or blocks
17 with connections with sewer, water, or other utilities for the
18 operation of installed fixtures and appliances.

19 (7) "Floating home" means a building on a float used in whole or in
20 part for human habitation as a single-family dwelling, which is not
21 designed for self propulsion by mechanical means or for propulsion by
22 means of wind, and which is on the property tax rolls of the county in
23 which it is located.

24 (8) "Gas turbine electrical generation facility" means all
25 buildings, machinery, equipment, and other personal property which is
26 used primarily for generating electricity, the land upon which the
27 property is located, or the land that is reasonably necessary in the
28 generation of the electricity, if the electricity is generated or is to
29 be generated using a single cycle or combined cycle gas combustion
30 turbine fueled by natural or manufactured gas.

31 (9) "New gas turbine electrical generation facility" means a gas
32 turbine electrical generation facility that received site certification
33 under chapter 80.50 RCW before July 1, 2005, but has not been placed
34 into operation for the purpose of producing electricity for
35 distribution until after December 31, 2005.

36 **Sec. 2.** RCW 82.45.060 and 2000 c 103 s 15 are each amended to read
37 as follows:

1 (1) There is imposed an excise tax upon each sale of real property
2 at the rate of one and twenty-eight one-hundredths percent of the
3 selling price. An amount equal to seven and seven-tenths percent of
4 the proceeds of this tax to the state treasurer shall be deposited in
5 the public works assistance account created in RCW 43.155.050.

6 (2) There is imposed an additional excise tax upon each sale of
7 real property that is a new gas turbine electrical generation facility
8 or component thereof. The rate of tax imposed under this subsection is
9 twenty-five one-hundredths percent of the selling price.

10 NEW SECTION. Sec. 3. This act takes effect January 1, 2006.

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