
SUBSTITUTE SENATE BILL 5281

State of Washington

59th Legislature

2005 Regular Session

By Senate Committee on Government Operations & Elections (originally sponsored by Senators Spanel, Hewitt, Fraser and Swecker)

READ FIRST TIME 03/02/05.

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

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 act.

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~~) ten-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~~) ten 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. Five dollars of the ten-
9 dollar fee shall be deposited in the county treasurer's real estate
10 excise tax electronic technology account. The county treasurer shall
11 place one percent of the proceeds of the tax imposed by this chapter
12 and the treasurer's fee in the county current expense fund to defray
13 costs of collection and shall pay over to the state treasurer and
14 account to the department of revenue for the remainder of the proceeds
15 at the same time the county treasurer remits funds to the state under
16 RCW 84.56.280. The state treasurer shall deposit the proceeds in the
17 general fund for the support of the common schools.

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

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

1 (b) The county treasurer shall collect an additional five-dollar
2 fee on all taxable transactions required by this chapter. The county
3 treasurer shall remit this fee to the state treasurer at the same time
4 the county treasurer remits funds to the state under RCW 84.56.280.
5 The state treasurer shall place money from this fee in the real estate
6 excise tax electronic technology account. By the twentieth day of the
7 subsequent month, the state treasurer shall distribute to each county
8 treasurer according to the following formula: Three-quarters of the
9 funds available shall be equally distributed among the thirty-nine
10 counties; and the balance will be ratably distributed among the
11 counties in direct proportion to their population as it relates to the
12 total state's population based on most recent statistics by the office
13 of financial management.

14 (c) When received by the county treasurer, the funds shall be
15 placed in a special real estate excise tax electronic technology fund
16 held by the county treasurer to be used exclusively for the
17 development, implementation, and maintenance of an electronic
18 processing and reporting system for real estate excise tax affidavits.
19 Funds may be expended to make the system compatible with the automated
20 real estate excise tax system developed by the department of revenue
21 and compatible with the processes used in the offices of the county
22 assessor and county auditor. Any funds held in the account that are
23 not expended by July 1, 2015, revert to the county capital improvements
24 fund in accordance with RCW 82.46.010.

25 (4) The five-dollar technology fee collected under subsections (1)
26 and (3)(b) of this section shall expire on June 30, 2010.

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