

E2SHB 1208 - S AMD 247
By Senator Swecker

1 On page 10, after line 8, insert the following:

2 "NEW SECTION. **Sec. 10.** A new section is added to chapter 84.69
3 RCW to read as follows:

4 Taxing districts other than the state may levy a tax upon all the
5 taxable property within the district for the purpose of:

6 (1) Funding refunds paid or to be paid under this chapter, except
7 for refunds under RCW 84.69.020(1), including interest, as ordered by
8 the county treasurer or county legislative authority within the
9 preceding twelve months; and

10 (2) Reimbursing the taxing district for taxes abated under RCW
11 84.70.010 within the preceding twelve months. This subsection (2) only
12 applies to abatements that do not require a refund under this chapter.
13 Abatements that require a refund are included within the scope of
14 subsection (1) of this section.

15 **Sec. 11.** RCW 84.55.070 and 1982 1st ex.s. c 28 s 2 are each
16 amended to read as follows:

17 The provisions of this chapter (~~shall~~) do not apply to a levy,
18 including the state levy, or that portion of a levy, made by or for a
19 taxing district:

20 (1) For the purpose of funding a property tax refund paid (~~or to~~
21 ~~be paid pursuant to)~~ under the provisions of chapter 84.68 RCW (~~or~~
22 ~~attributable to a property tax refund paid or to be paid pursuant to~~
23 ~~the provisions of chapter 84.69 RCW,~~);

24 (2) Under section 10 of this act; or

25 (3) Attributable to amounts of state taxes withheld under RCW
26 84.56.290 or the provisions of chapter 84.69 RCW, or otherwise
27 attributable to state taxes lawfully owing by reason of adjustments
28 made under RCW 84.48.080.

1 NEW SECTION. **Sec. 12.** Sections 10 and 11 of this act apply
2 retroactively to January 1, 2009, and apply to taxes levied under
3 section 10 of this act for collection in 2010 and thereafter."

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4 On page 1, line 3 of the title, after "82.45.090," strike the
5 remainder of the title and insert "84.69.030, and 84.55.070; adding a
6 new section to chapter 84.69 RCW; and creating a new section."

EFFECT: Allows local taxing districts, but not the state, to impose a property tax levy to recoup taxes abated under the destroyed property statute even when no refund was issued because the abatement occurred before the taxes were paid. Clarifies that taxing districts may levy for the purpose of funding administrative refunds, except for taxes paid more than once. Updates references in the levy limit provision. Applies retroactively to January 1, 2009, and to taxes levied for collection in 2010 and thereafter.

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