
SUBSTITUTE SENATE BILL 5630

State of Washington

61st Legislature

2009 Regular Session

By Senate Ways & Means (originally sponsored by Senators Regala, Fairley, Jacobsen, and Haugen)

READ FIRST TIME 02/25/09.

1 AN ACT Relating to real estate excise tax expenditures for parks
2 and capital projects; reenacting and amending RCW 82.46.035; and
3 providing an expiration date.

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

5 **Sec. 1.** RCW 82.46.035 and 1992 c 221 s 3 and 1991 sp.s. c 32 s 33
6 are each reenacted and amended to read as follows:

7 (1) The legislative authority of any county or city shall identify
8 in the adopted budget the capital projects, park maintenance and
9 operation expenditures, or both, funded in whole or in part from the
10 proceeds of the tax authorized in this section, and shall indicate that
11 such tax is intended to be in addition to other funds that may be
12 reasonably available for (~~(such capital projects)~~) these purposes.

13 (2) The legislative authority of any county or any city that plans
14 under RCW 36.70A.040(1) may impose an additional excise tax on each
15 sale of real property in the unincorporated areas of the county for the
16 county tax and in the corporate limits of the city for the city tax at
17 a rate not exceeding one-quarter of one percent of the selling price.
18 Any county choosing to plan under RCW 36.70A.040(2) and any city within
19 such a county may only adopt an ordinance imposing the excise tax

1 authorized by this section if the ordinance is first authorized by a
2 proposition approved by a majority of the voters of the taxing district
3 voting on the proposition at a general election held within the
4 district or at a special election within the taxing district called by
5 the district for the purpose of submitting such proposition to the
6 voters.

7 (3) Revenues generated from the tax imposed under subsection (2) of
8 this section shall be used by such counties and cities (~~solely~~) for
9 financing capital projects specified in a capital facilities plan
10 element of a comprehensive plan, and, at the option of the city or
11 county, park maintenance and operation expenditures. However, revenues
12 (a) pledged by such counties and cities to debt retirement prior to
13 March 1, 1992, may continue to be used for that purpose until the
14 original debt for which the revenues were pledged is retired, or (b)
15 committed prior to March 1, 1992, by such counties or cities to a
16 project may continue to be used for that purpose until the project is
17 completed.

18 (4) Revenues generated by the tax imposed by this section shall be
19 deposited in a separate account.

20 (5) As used in this section, "city" means any city or town and
21 "capital project" means those public works projects of a local
22 government for planning, acquisition, construction, reconstruction,
23 repair, replacement, rehabilitation, or improvement of streets, roads,
24 highways, sidewalks, street and road lighting systems, traffic signals,
25 bridges, domestic water systems, storm and sanitary sewer systems,
26 (~~and planning, construction, reconstruction, repair, rehabilitation,~~
27 ~~or improvement of parks~~) parks, recreational facilities, law
28 enforcement facilities, fire protection facilities, trails, libraries,
29 administrative and/or judicial facilities, and river and water flood
30 control facilities.

31 (6) When the governor files a notice of noncompliance under RCW
32 36.70A.340 with the secretary of state and the appropriate county or
33 city, the county or city's authority to impose the additional excise
34 tax under this section shall be temporarily rescinded until the
35 governor files a subsequent notice rescinding the notice of
36 noncompliance.

1 NEW SECTION. **Sec. 2.** This act expires January 1, 2013.

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