

SHB 1287 - H AMD 680

By Representative Holy

WITHDRAWN 02/14/2014

1 On page 7, after line 13, insert the following:

2 "(4) Regarding a lease of property owned by a federally recognized
3 Indian tribe that is exempt from property tax under RCW 84.36.010, if
4 a lessee has failed to pay the tax imposed by this chapter for a period
5 of at least twelve months, the department may subject the property to
6 a payment in lieu of leasehold excise taxes, under the terms and
7 qualifications of section 7 of this act, for the remainder of the term
8 of the lease."

9 On page 10, line 1, after "(2)" insert "If there is a taxable
10 leasehold interest in the property otherwise described in subsection
11 (1) of this section, the department may subject the property to payment
12 in lieu of taxes for the remainder of the term of the lease, if a
13 lessee has failed to pay the leasehold excise tax for a period of at
14 least twelve months. Notwithstanding subsections (3) and (4) of this
15 section, the amount payable under this subsection must be the same as
16 the amount of the leasehold excise tax and must be distributed to the
17 state, county, and local taxing districts in the same manner. Nothing
18 in this subsection relieves the lessee from any debt obligations to the
19 lessor-tribe.

20 (3)"

21 Renumber the remaining subsection consecutively and correct any
22 internal references accordingly.

EFFECT: Allows the department of revenue to subject tribally

owned property to the PILT mechanism if the lessee defaults on paying the leasehold excise tax for at least one year.

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