

SHB 1068 - S COMM AMD

By Committee on Governmental Operations

ADOPTED 04/15/2013

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 36.95.100 and 2009 c 549 s 4158 are each amended to  
4 read as follows:

5 (1) The tax provided for in RCW 36.95.090 and this section  
6 ((shall)) may not exceed sixty dollars per year per television set((~~r~~  
7 and)) within the district. No person ((shall)) may be taxed for more  
8 than one television set, except that a motel or hotel or any person  
9 owning ((in excess of)) more than five television sets ((shall)) must  
10 pay at a rate of one-fifth of the annual tax rate imposed for each of  
11 the first five television sets and one-tenth of ((such)) the annual tax  
12 rate imposed for each additional television set ((thereafter)).

13 (2) An owner of a television set within the district ((shall be))  
14 is exempt from paying ((any tax on such set under this chapter: (1) If  
15 either (a) his or her)) the excise tax on the television set if:

16 (a) The owner's television set does not receive at least a class  
17 grade B contour signal retransmitted by the television translator  
18 station or other similar device operated by the district, as such class  
19 is defined under regulations of the Federal Communications Commission  
20 as of August 9, 1971((~~r~~ or (b) he or she));

21 (b) The owner is currently subscribing to and receiving the  
22 services of a community antenna system (CATV) to which ((his or her))  
23 the owner's television set is connected; ((and (2) if he or she filed  
24 a statement with the board claiming his or her grounds for exemption.  
25 Space for such statement shall be provided for in the tax notice which  
26 the treasurer shall send to taxpayers in behalf of the district)) or

27 (c) The owner is currently subscribing to and receiving the  
28 services of a satellite carrier, as that term is defined in 17 U.S.C.  
29 Sec. 119, as of January 1, 2013.

1       (3) To qualify for an exemption specified in subsection (2) of this  
2 section, an owner of a television set must file a statement with the  
3 board claiming the owner's grounds for an exemption. Space for the  
4 statement must be provided in tax notices sent to taxpayers pursuant to  
5 RCW 36.95.160.

6       **Sec. 2.** RCW 36.95.130 and 1985 c 76 s 2 are each amended to read  
7 as follows:

8       In addition to other powers provided for under this chapter, the  
9 board (~~(shall have)~~) has the following powers:

10       (1) To perform all acts necessary to assure that the purposes of  
11 this chapter will be carried out fairly and efficiently;

12       (2) To acquire, build, construct, repair, own, maintain, and  
13 operate any necessary stations retransmitting visual and aural signals  
14 intended to be received by the general public, relay stations, pick-up  
15 stations, or any other electrical or electronic system necessary(~~(+~~  
16 ~~PROVIDED, That)~~). However, the board (~~(shall have)~~) has no power to  
17 originate programs;

18       (3) To make contracts to compensate any owner of land or other  
19 property for the use of such property for the purposes of this chapter;

20       (4) To make contracts with the United States, or any state,  
21 municipality, or any department or agency of those entities for  
22 carrying out the general purposes for which the district is formed;

23       (5) To acquire by gift, devise, bequest, lease, or purchase real  
24 and personal property, tangible or intangible, including lands, rights-  
25 of-way, and easements, necessary or convenient for its purposes;

26       (6) To make contracts of any lawful nature (including labor  
27 contracts or those for employees' benefits), employ engineers,  
28 laboratory personnel, attorneys, other technical or professional  
29 assistants, and any other assistants or employees necessary to carry  
30 out the provisions of this chapter;

31       (7) To contract indebtedness or borrow money and to issue warrants  
32 or bonds to be paid from district revenues(~~(+~~~~PROVIDED, That)~~). The  
33 bonds, warrants, or other obligations may be in any form, including  
34 bearer or registered as provided in RCW 39.46.030(~~(+~~~~PROVIDED FURTHER,~~  
35 ~~That)~~). Moreover, such warrants and bonds may be issued and sold in  
36 accordance with chapter 39.46 RCW;

1 (8) To prescribe excise tax rates for ~~((the))~~ providing ~~((of))~~  
2 services throughout the area in accordance with the provisions of this  
3 chapter; ~~((and))~~

4 (9) To assist the county treasurer in sending tax notices to  
5 taxpayers pursuant to RCW 36.95.160; and

6 (10) To apply for, accept, and be the holder of any permit or  
7 license issued by or required under federal or state law.

8 **Sec. 3.** RCW 36.95.160 and 2009 c 549 s 4161 are each amended to  
9 read as follows:

10 (1) The treasurer of the county in which a district is located  
11 ~~((shall be ex officio))~~ is the treasurer of the district.

12 (2) The county treasurer ~~((shall))~~ must collect the excise tax  
13 provided for under this chapter and ~~((shall))~~ send notice of payment  
14 due to persons owing the tax~~((:—PROVIDED, That))~~. To reduce costs of  
15 services performed by the county treasurer, district board members and  
16 employees may assist the treasurer in sending tax notices to taxpayers.

17 (3) Districts with fewer than twelve hundred persons subject to the  
18 excise tax and levying an excise tax of forty dollars or more per  
19 television set per year ~~((shall have the option of having the district~~  
20 ~~(1) send the tax notices bimonthly, and (2) collect the excise taxes~~  
21 ~~which shall then))~~ may:

22 (a) Send tax notices bimonthly; and

23 (b) Collect excise tax revenue, which must be forwarded to the  
24 county treasurer for deposit in the district account. ~~((There shall be~~  
25 ~~deposited with him or her all funds of the district.))~~

26 (4) All district funds must be deposited with the county treasurer.  
27 All district payments ~~((shall be made by him or her from such))~~ must be  
28 made by the county treasurer from district funds upon warrants issued  
29 by the county auditor, except the sums to be paid out of any bond fund  
30 for principal and interest payments on bonds. All warrants ~~((shall))~~  
31 must be paid in the order of issuance.

32 (5) The treasurer ~~((shall))~~ must report monthly to the board, in  
33 writing, the amount in the district fund or funds.

34 **Sec. 4.** RCW 36.95.180 and 1971 ex.s. c 155 s 18 are each amended  
35 to read as follows:

1        (1) The board (~~shall~~) must reimburse the county auditor,  
2        assessor, and treasurer for the actual costs of services performed by  
3        them in behalf of the district.

4        (2) A district may reduce costs of services performed by the county  
5        treasurer by assisting the treasurer in sending tax notices to  
6        taxpayers pursuant to RCW 36.95.160."

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7        On page 1, line 2 of the title, after "tax;" strike the remainder  
8        of the title and insert "and amending RCW 36.95.100, 36.95.130,  
9        36.95.160, and 36.95.180."

EFFECT: Clarifies that a TV owner claiming a tax exemption for a TV receiving satellite TV service must be currently subscribing to and receiving services of a satellite carrier and must file a statement with the district board claiming grounds for the exemption, as TV owners claiming an existing tax exemption must currently provide. Deletes a provision authorizing a district to designate a person to serve as district treasurer in lieu of the county treasurer. Provides that a district may reduce costs of services performed by a county treasurer by assisting the treasurer in sending tax notices to taxpayers.

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