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HOUSE BILL 1661

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State of Washington                      64th Legislature                      2015 Regular Session

By Representatives Pike, Manweller, Johnson, Reykdal, and Rodne

Read first time 01/26/15. Referred to Committee on Appropriations.

1            AN ACT Relating to restoring resources to the capital budget  
2 beginning with the 2015-2017 biennium; amending RCW 82.45.060,  
3 82.16.020, and 82.18.040; and declaring an emergency.

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

5            **Sec. 1.** RCW 82.45.060 and 2013 2nd sp.s. c 9 s 6 are each  
6 amended to read as follows:

7            There is imposed an excise tax upon each sale of real property at  
8 the rate of one and twenty-eight one-hundredths percent of the  
9 selling price. Beginning July 1, 2013, and ending June 30, (~~2019~~)  
10 2015, an amount equal to two percent of the proceeds of this tax must  
11 be deposited in the public works assistance account created in RCW  
12 43.155.050, and an amount equal to four and one-tenth percent must be  
13 deposited in the education legacy trust account created in RCW  
14 83.100.230. Thereafter, an amount equal to six and one-tenth percent  
15 of the proceeds of this tax to the state treasurer must be deposited  
16 in the public works assistance account created in RCW 43.155.050.  
17 Except as otherwise provided in this section, an amount equal to one  
18 and six-tenths percent of the proceeds of this tax to the state  
19 treasurer must be deposited in the city-county assistance account  
20 created in RCW 43.08.290.

1       **Sec. 2.** RCW 82.16.020 and 2013 2nd sp.s. c 9 s 7 are each  
2 amended to read as follows:

3       (1) There is levied and there shall be collected from every  
4 person a tax for the act or privilege of engaging within this state  
5 in any one or more of the businesses herein mentioned. The tax shall  
6 be equal to the gross income of the business, multiplied by the rate  
7 set out after the business, as follows:

8       (a) Express, sewerage collection, and telegraph businesses: Three  
9 and six-tenths percent;

10       (b) Light and power business: Three and sixty-two one-hundredths  
11 percent;

12       (c) Gas distribution business: Three and six-tenths percent;

13       (d) Urban transportation business: Six-tenths of one percent;

14       (e) Vessels under sixty-five feet in length, except tugboats,  
15 operating upon the waters within the state: Six-tenths of one  
16 percent;

17       (f) Motor transportation, railroad, railroad car, and tugboat  
18 businesses, and all public service businesses other than ones  
19 mentioned above: One and eight-tenths of one percent;

20       (g) Water distribution business: Four and seven-tenths percent.

21       (2) An additional tax is imposed equal to the rate specified in  
22 RCW 82.02.030 multiplied by the tax payable under subsection (1) of  
23 this section.

24       (3) Twenty percent of the moneys collected under subsection (1)  
25 of this section on water distribution businesses and sixty percent of  
26 the moneys collected under subsection (1) of this section on sewerage  
27 collection businesses shall be deposited in the education legacy  
28 trust account created in RCW 83.100.230 from July 1, 2013, through  
29 June 30, (~~(2019)~~) 2015, and thereafter in the public works assistance  
30 account created in RCW 43.155.050.

31       **Sec. 3.** RCW 82.18.040 and 2013 2nd sp.s. c 9 s 8 are each  
32 amended to read as follows:

33       (1) Taxes collected under this chapter must be held in trust  
34 until paid to the state. Except as otherwise provided in this  
35 subsection (1), taxes received by the state must be deposited in the  
36 public works assistance account created in RCW 43.155.050. For the  
37 period beginning July 1, 2011, and ending June 30, 2015, taxes  
38 received by the state under this chapter must be deposited in the  
39 general fund for general purpose expenditures. (~~For fiscal years~~

1 ~~2016, 2017, and 2018, one half of the taxes received by the state~~  
2 ~~under this chapter must be deposited in the general fund for general~~  
3 ~~purpose expenditures and the remainder deposited in the education~~  
4 ~~legacy trust account created in RCW 83.100.230. For fiscal year 2019,~~  
5 ~~taxes received by the state under this chapter must be deposited in~~  
6 ~~the education legacy trust account created in RCW 83.100.230.)) Any~~  
7 person collecting the tax who appropriates or converts the tax  
8 collected is guilty of a gross misdemeanor if the money required to  
9 be collected is not available for payment on the date payment is due.  
10 If a taxpayer fails to pay the tax imposed by this chapter to the  
11 person charged with collection of the tax and the person charged with  
12 collection fails to pay the tax to the department, the department  
13 may, in its discretion, proceed directly against the taxpayer for  
14 collection of the tax.

15 (2) The tax is due from the taxpayer within twenty-five days from  
16 the date the taxpayer is billed by the person collecting the tax.

17 (3) The tax is due from the person collecting the tax at the end  
18 of the tax period in which the tax is received from the taxpayer. If  
19 the taxpayer remits only a portion of the total amount billed for  
20 taxes, consideration, and related charges, the amount remitted must  
21 be applied first to payment of the solid waste collection tax and  
22 this tax has priority over all other claims to the amount remitted.

23 NEW SECTION. **Sec. 4.** This act is necessary for the immediate  
24 preservation of the public peace, health, or safety, or support of  
25 the state government and its existing public institutions, and takes  
26 effect immediately.

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