
HOUSE BILL 2192

State of Washington

65th Legislature

2017 Regular Session

By Representative Ormsby

Read first time 03/29/17. Referred to Committee on Appropriations.

1 AN ACT Relating to taxes deposited in the public works account;
2 and amending RCW 82.45.060, 82.16.020, and 82.18.040.

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

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

6 There is imposed an excise tax upon each sale of real property at
7 the rate of one and twenty-eight one-hundredths percent of the
8 selling price. Beginning July 1, 2013, and ending June 30, ((2019))
9 2021, an amount equal to two percent of the proceeds of this tax must
10 be deposited in the public works assistance account created in RCW
11 43.155.050, and an amount equal to four and one-tenth percent must be
12 deposited in the education legacy trust account created in RCW
13 83.100.230. Thereafter, an amount equal to six and one-tenth percent
14 of the proceeds of this tax to the state treasurer must be deposited
15 in the public works assistance account created in RCW 43.155.050.
16 Except as otherwise provided in this section, an amount equal to one
17 and six-tenths percent of the proceeds of this tax to the state
18 treasurer must be deposited in the city-county assistance account
19 created in RCW 43.08.290.

1 **Sec. 2.** RCW 82.16.020 and 2015 3rd sp.s. c 6 s 703 are each
2 amended to read as follows:

3 (1) There is levied and collected from every person a tax for the
4 act or privilege of engaging within this state in any one or more of
5 the businesses herein mentioned. The tax is equal to the gross income
6 of the business, multiplied by the rate set out after the business,
7 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 (h) Log transportation business: One and twenty-eight one-
22 hundredths percent. The reduced rate established in this subsection
23 (1)(h) is not subject to the ten-year expiration provision in RCW
24 82.32.805(1)(a).

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

28 (3) Twenty percent of the moneys collected under subsection (1)
29 of this section on water distribution businesses and sixty percent of
30 the moneys collected under subsection (1) of this section on sewerage
31 collection businesses must be deposited in the education legacy trust
32 account created in RCW 83.100.230 from July 1, 2013, through June 30,
33 (~~2019~~) 2021, and thereafter in the public works assistance account
34 created in RCW 43.155.050.

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

37 (1) Taxes collected under this chapter must be held in trust
38 until paid to the state. Except as otherwise provided in this
39 subsection (1), taxes received by the state must be deposited in the

1 public works assistance account created in RCW 43.155.050. For the
2 period beginning July 1, 2011, and ending June 30, 2015, taxes
3 received by the state under this chapter must be deposited in the
4 general fund for general purpose expenditures. For fiscal years 2016,
5 2017, and 2018, one-half of the taxes received by the state under
6 this chapter must be deposited in the general fund for general
7 purpose expenditures and the remainder deposited in the education
8 legacy trust account created in RCW 83.100.230. For fiscal years
9 2019, 2020, and 2021, taxes received by the state under this chapter
10 must be deposited in the education legacy trust account created in
11 RCW 83.100.230. Any person collecting the tax who appropriates or
12 converts the tax collected is guilty of a gross misdemeanor if the
13 money required to be collected is not available for payment on the
14 date payment is due. If a taxpayer fails to pay the tax imposed by
15 this chapter to the person charged with collection of the tax and the
16 person charged with collection fails to pay the tax to the
17 department, the department may, in its discretion, proceed directly
18 against the taxpayer for collection of the tax.

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

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

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