

SSB 5998 - S AMD TO S AMD (S-4441.7/19) **811**
By Senator Short

NOT ADOPTED 04/25/2019

1 On page 12, after line 4, insert the following:

2 "Sec. 8. RCW 82.45.180 and 2013 c 251 s 11 are each amended to
3 read as follows:

4 (1)(a) For taxes collected by the county under this chapter, the
5 county treasurer (~~shall~~) must collect a five dollar fee on all
6 transactions required by this chapter where the transaction does not
7 require the payment of tax. A total of five dollars (~~shall~~) must be
8 collected in the form of a tax and fee, where the calculated tax
9 payment is less than five dollars. (~~Through June 30, 2006, the~~
10 ~~county treasurer shall place one percent of the taxes collected by~~
11 ~~the county under this chapter and the treasurer's fee in the county~~
12 ~~current expense fund to defray costs of collection. After June 30,~~
13 ~~2006, the county treasurer shall place one and three-tenths percent~~
14 ~~of the taxes collected by the county)) From the taxes collected by
15 the county under this chapter, the county treasurer must place an
16 amount equal to 0.017 percent of the selling price for each taxable
17 transaction under this chapter and the treasurer's fee in the county
18 current expense fund to defray costs of collection. (~~For taxes~~
19 ~~collected by the county under this chapter before July 1, 2006, the~~
20 ~~county treasurer shall pay over to the state treasurer and account to~~
21 ~~the department of revenue for the proceeds at the same time the~~
22 ~~county treasurer remits funds to the state under RCW 84.56.280. For))
23 Taxes collected by the county under this chapter after June 30, 2006,
24 on a monthly basis the county treasurer (~~shall~~) must pay over to
25 the state treasurer the month's transmittal. The month's transmittal
26 must be received by the state treasurer by 12:00 p.m. on the last
27 working day of each month. The county treasurer (~~shall~~) must
28 account to the department for the month's transmittal by the
29 twentieth day of the month following the month in which the month's
30 transmittal was paid over to the state treasurer. The state treasurer
31 (~~shall~~) must deposit the proceeds in the general fund.~~~~

1 (b) (~~For purposes of this subsection,~~) The definitions in this
2 subsection apply throughout this section unless the context clearly
3 requires otherwise.

4 (i) "Close of business" means the time when the county treasurer
5 makes his or her daily deposit of proceeds.

6 (ii) "Month's transmittal" means all proceeds deposited by the
7 county through the close of business of the day that is two working
8 days before the last working day of the month. This definition of
9 "month's transmittal" shall not be construed as requiring any change
10 in a county's practices regarding the timing of its daily deposits of
11 proceeds.

12 (iii) "Proceeds" means moneys collected and receipted by the
13 county from the taxes imposed by this chapter, less the county's
14 share of the proceeds used to defray the county's costs of collection
15 allowable in (a) of this subsection.

16 (iv) "Working day" means a calendar day, except Saturdays,
17 Sundays, and all legal holidays as provided in RCW 1.16.050.

18 (2) For taxes collected by the department (~~of revenue~~) under
19 this chapter, the department (~~shall~~) must remit the tax to the
20 state treasurer who (~~shall~~) must deposit the proceeds of any state
21 tax in the general fund. The state treasurer (~~shall~~) must deposit
22 the proceeds of any local taxes imposed under chapter 82.46 RCW in
23 the local real estate excise tax account hereby created in the state
24 treasury. Moneys in the local real estate excise tax account may be
25 spent only for distribution to counties, cities, and towns imposing a
26 tax under chapter 82.46 RCW. Except as provided in RCW 43.08.190, all
27 earnings of investments of balances in the local real estate excise
28 tax account (~~shall~~) must be credited to the local real estate
29 excise tax account and distributed to the counties, cities, and towns
30 monthly. Monthly the state treasurer (~~shall~~) must make distribution
31 from the local real estate excise tax account to the counties,
32 cities, and towns the amount of tax collected on behalf of each
33 taxing authority. The state treasurer (~~shall~~) must make the
34 distribution under this subsection without appropriation.

35 (3) (a) Through June 30, 2010, the county treasurer (~~shall~~) must
36 collect an additional five dollar fee on all transactions required by
37 this chapter, regardless of whether the transaction requires the
38 payment of tax. The county treasurer (~~shall~~) must remit this fee to
39 the state treasurer at the same time the county treasurer remits
40 funds to the state under subsection (1) of this section. The state

1 treasurer (~~shall~~) must place money from this fee in the general
2 fund. By the twentieth day of the subsequent month, the state
3 treasurer (~~shall~~) must distribute to each county treasurer
4 according to the following formula: Three-quarters of the funds
5 available (~~shall~~) must be equally distributed among the thirty-nine
6 counties; and the balance (~~shall~~) must be ratably distributed among
7 the counties in direct proportion to their population as it relates
8 to the total state's population based on most recent statistics by
9 the office of financial management.

10 (b) When received by the county treasurer, the funds (~~shall~~)
11 must be placed in a special real estate excise tax electronic
12 technology fund held by the county treasurer to be used exclusively
13 for the development, implementation, and maintenance of an electronic
14 processing and reporting system for real estate excise tax
15 affidavits. Funds may be expended to make the system compatible with
16 the automated real estate excise tax system developed by the
17 department and compatible with the processes used in the offices of
18 the county assessor and county auditor. Any funds held in the account
19 that are not expended by the earlier of: July 1, 2015, or at such
20 time that the county treasurer is utilizing an electronic processing
21 and reporting system for real estate excise tax affidavits compatible
22 with the department and compatible with the processes used in the
23 offices of the county assessor and county auditor, revert to the
24 special real estate and property tax administration assistance
25 account in accordance with subsection (5)(c) of this section.

26 (4) Beginning July 1, 2010, through December 31, 2013, the county
27 treasurer (~~shall~~) must continue to collect the additional five
28 dollar fee in subsection (3) of this section on all transactions
29 required by this chapter, regardless of whether the transaction
30 requires the payment of tax. During this period, the county treasurer
31 (~~shall~~) must remit this fee to the state treasurer at the same time
32 the county treasurer remits funds to the state under subsection (1)
33 of this section. The state treasurer (~~shall~~) must place money from
34 this fee in the annual property revaluation grant account created in
35 RCW 84.41.170.

36 (5)(a) The real estate and property tax administration assistance
37 account is created in the custody of the state treasurer. An
38 appropriation is not required for expenditures and the account is not
39 subject to allotment procedures under chapter 43.88 RCW.

1 (b) Beginning January 1, 2014, the county treasurer must continue
2 to collect the additional five dollar fee in subsection (3) of this
3 section on all transactions required by this chapter, regardless of
4 whether the transaction requires the payment of tax. The county
5 treasurer (~~shall~~) must deposit one-half of this fee in the special
6 real estate and property tax administration assistance account in
7 accordance with (c) of this subsection and remit the balance to the
8 state treasurer at the same time the county treasurer remits funds to
9 the state under subsection (1) of this section. The state treasurer
10 must place money from this fee in the real estate and property tax
11 administration assistance account. By the twentieth day of the
12 subsequent month, the state treasurer must distribute the funds to
13 each county treasurer according to the following formula: One-half of
14 the funds available must be equally distributed among the thirty-nine
15 counties; and the balance must be ratably distributed among the
16 counties in direct proportion to their population as it relates to
17 the total state's population based on most recent statistics by the
18 office of financial management.

19 (c) When received by the county treasurer, the funds must be
20 placed in a special real estate and property tax administration
21 assistance account held by the county treasurer to be used for:

22 (i) Maintenance and operation of an annual revaluation system for
23 property tax valuation; and

24 (ii) Maintenance and operation of an electronic processing and
25 reporting system for real estate excise tax affidavits."

26 Renumber the remaining sections consecutively and correct any
27 internal references accordingly.

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28 On page 12, line 10, after "43.07.390," strike "and 82.45.220"
29 and insert "82.45.220, and 82.45.180"

EFFECT: Allows county treasurer to collect 0.017 percent of the sales price of property sold under the above sections to defray the costs of collection.

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