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HOUSE BILL 1480

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State of Washington

69th Legislature

2025 Regular Session

By Representatives Ramel, Lekanoff, Duerr, Doglio, Reed, Parshley, Peterson, Macri, Santos, Scott, and Pollet

Read first time 01/21/25. Referred to Committee on Finance.

1 AN ACT Relating to allowing all counties to impose a real estate  
2 excise tax for the purpose of developing affordable housing, subject  
3 to the will of the voters; and amending RCW 82.46.075.

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

5 **Sec. 1.** RCW 82.46.075 and 2002 c 343 s 1 are each amended to  
6 read as follows:

7 (1) Subject to subsection(~~(s)~~) (4) (~~(and (5))~~) of this section,  
8 the legislative authority of any county may impose an additional  
9 excise tax on the purchase and sale of real property in the county at  
10 the rate of (~~(one-half of one)~~) 0.5 percent of the selling price. The  
11 proceeds of the tax shall be used exclusively for the development of  
12 affordable housing including acquisition, building, rehabilitation,  
13 and maintenance and operation of housing for very low, low, and  
14 moderate-income persons and those with special needs.

15 (2) Revenues generated from the tax imposed under this section  
16 shall be placed in an affordable housing account administered by the  
17 county. Disbursements from the account shall be made following a  
18 competitive grant and loan process. The county legislative authority  
19 shall determine a mechanism for receiving grant and loan  
20 applications, and criteria by which the applications shall be  
21 approved and funded. Eligible recipients of grants and loans from the

1 account shall be private nonprofit, affordable housing providers, the  
2 housing authority for the county, or other housing programs conducted  
3 or funded by a public agency, or by a public agency in partnership  
4 with a private nonprofit entity.

5 (3) The taxes imposed under this section shall be imposed in the  
6 same manner and on the same occurrences, and are subject to the same  
7 conditions, as the taxes under chapter 82.45 RCW, except that the tax  
8 shall be the obligation of both the purchaser and the seller, as  
9 determined by the county legislative authority, with at least (~~one-~~  
10 ~~half~~) 0.5 of the obligation being that of the purchaser. The county  
11 may enforce the obligation through an action of debt against the  
12 purchaser or seller or may foreclose the lien on the property in the  
13 same manner prescribed for the foreclosure of mortgages. The  
14 imposition of the tax is effective (~~thirty~~) 30 days after the  
15 election at which the tax is authorized.

16 (4) (a) No tax may be imposed under this section unless approved  
17 by a majority of the voters of the county voting, for a specified  
18 period and for a specified maximum rate. This vote must follow  
19 either:

20 (i) The adoption of a resolution by the county legislative  
21 authority proposing this action; or

22 (ii) The filing of a petition proposing this action with the  
23 county auditor, signed by county voters at least equal in number to  
24 (~~ten~~) 10 percent of the total number of voters in the county who  
25 voted in the preceding general election.

26 (b) The ballot proposition shall be submitted to the voters of  
27 the county at the next general election occurring at least (~~sixty~~)  
28 60 days after a petition is filed, or at any special election prior  
29 to this general election called for this purpose by the county  
30 legislative authority.

31 (5) (~~No tax may be imposed under this section unless the county~~  
32 ~~imposes a tax under RCW 82.46.070 at the maximum rate and the tax was~~  
33 ~~imposed by January 1, 2003.~~

34 (~~6~~) A plan for the expenditure of the proceeds of the tax  
35 imposed by this section shall be prepared by the county legislative  
36 authority at least (~~sixty~~) 60 days before the election if the  
37 proposal is initiated by resolution of the county legislative  
38 authority, or within six months after the tax has been authorized by  
39 the voters if the proposal is initiated by petition. Prior to the  
40 adoption of this plan, the elected officials of cities located within

1 the county shall be consulted and at least one public hearing shall  
2 be held to obtain public comment. The proceeds of the tax shall be  
3 expended in conformance with this plan.

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