

1 6408.E AMH .... H5054.2

2 **ESB 6408** - H AMD TO LG COMM AMD (H-4957.3/92) 0336 FAILED 03/11/92  
3 By Representatives Nelson, Wineberry, Ogden, Mitchell and Leonard

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5 On page 1, at the beginning of the amendment, strike the entire  
6 amendment and title amendment and insert the following:

7 "**ESB 6408** - H COMM AMD  
8 By Committee on Local Government

9

10 Strike everything after the enacting clause and insert the  
11 following:

12 "**Sec. 1.** RCW 82.46.010 and 1990 1st ex.s. c 17 s 36 are each  
13 amended to read as follows:

14 (1) The legislative authority of any county or city shall identify  
15 in the adopted budget the capital projects funded in whole or in part  
16 from the proceeds of the tax authorized in this section, and shall  
17 indicate that such tax is intended to be in addition to other funds  
18 that may be reasonably available for such capital projects.

19 (2) The ((governing body)) legislative authority of any county or  
20 any city may impose an excise tax on each sale of real property in the  
21 unincorporated areas of the county for the county tax and in the  
22 corporate limits of the city for the city tax at a rate not exceeding  
23 one-quarter of one percent of the selling price. The revenues from  
24 this tax shall be used by the respective jurisdictions for local  
25 capital improvements, including those listed in RCW 35.43.040.

26 After ((July 1, 1990)) April 30, 1992, revenues generated from the  
27 tax imposed under this subsection in counties over five thousand  
28 population and cities over five thousand population that are required

1 or choose to plan under RCW 36.70A.040 shall be used (~~primarily~~)  
2 solely for financing capital projects specified in a capital facilities  
3 plan element of a comprehensive plan, and housing relocation assistance  
4 under RCW 59.18.440 and 59.18.450. However, revenues (a) pledged by  
5 such counties and cities to debt retirement prior to (~~July 1, 1990~~)  
6 April 30, 1992, may continue to be used for that purpose until (~~all~~  
7 ~~outstanding~~) the original debt for which the revenues were pledged is  
8 retired, or (b) committed prior to (~~July 1, 1990~~) April 30, 1992, by  
9 such counties or cities to a (~~capital~~) project may continue to be  
10 used for that purpose until the project is completed.

11 (~~(2)~~) (3) In lieu of imposing the tax authorized in RCW  
12 82.14.030(2), the (~~governing body~~) legislative authority of any  
13 county or any city may impose an additional excise tax on each sale of  
14 real property in the unincorporated areas of the county for the county  
15 tax and in the corporate limits of the city for the city tax at a rate  
16 not exceeding one-half of one percent of the selling price.

17 (~~(3)~~) (4) Taxes imposed under this section shall be collected  
18 from persons who are taxable by the state under chapter 82.45 RCW upon  
19 the occurrence of any taxable event within the unincorporated areas of  
20 the county or within the corporate limits of the city, as the case may  
21 be.

22 (~~(4)~~) (5) Taxes imposed under this section shall comply with all  
23 applicable rules, regulations, laws, and court decisions regarding real  
24 estate excise taxes as imposed by the state under chapter 82.45 RCW.

25 (~~(5)~~) (6) As used in this section, "city" means any city or town  
26 and "capital project" means those public works projects of a local  
27 government for planning, acquisition, construction, reconstruction,  
28 repair, replacement, rehabilitation, or improvement of streets; roads;  
29 highways; sidewalks; street and road lighting systems; traffic signals;  
30 bridges; domestic water systems; storm and sanitary sewer systems;

1 parks; recreational facilities; law enforcement facilities; fire  
2 protection facilities; trails; libraries; administrative facilities;  
3 judicial facilities; low-income housing; and river and/or waterway  
4 flood control projects."

5 "Sec. 2. RCW 82.46.030 and 1990 1st ex.s. c 17 s 37 are each  
6 amended to read as follows:

7 (1) The county treasurer shall place one percent of the proceeds of  
8 the taxes imposed under ((RCW 82.46.010)) this chapter in the county  
9 current expense fund to defray costs of collection.

10 (2) The remaining proceeds from the county tax under RCW  
11 82.46.010(1) shall be placed in a county capital improvements fund.  
12 The remaining proceeds from city or town taxes under RCW 82.46.010(1)  
13 shall be distributed to the respective cities and towns monthly and  
14 placed by the city treasurer in a municipal capital improvements fund.

15 (3) This section does not limit the existing authority of any city,  
16 town, or county to impose special assessments on property specially  
17 benefited thereby in the manner prescribed by law."

18 "Sec. 3. RCW 82.46.035 and 1990 1st ex.s. c 17 s 38 are each  
19 amended to read as follows:

20 (1) The legislative authority of any county or city shall identify  
21 in the adopted budget the capital projects funded in whole or in part  
22 from the proceeds of the tax authorized in this section, and shall  
23 indicate that such tax is intended to be in addition to other funds  
24 that may be reasonably available for such capital projects.

25 (2) The ((governing body)) legislative authority of any county or  
26 any city that plans under RCW 36.70A.040(1) may impose an additional  
27 excise tax on each sale of real property in the unincorporated areas of  
28 the county for the county tax and in the corporate limits of the city

1 for the city tax at a rate not exceeding one-quarter of one percent of  
2 the selling price. Any county choosing to plan under RCW 36.70A.040(2)  
3 and any city within such a county may only adopt an ordinance imposing  
4 the excise tax authorized by this section if the ordinance is first  
5 authorized by a proposition approved by a majority of the voters of the  
6 taxing district voting on the proposition at a general election held  
7 within the district or at a special election within the taxing district  
8 called by the district for the purpose of submitting such proposition  
9 to the voters.

10 ~~((2))~~ (3) Revenues generated from the tax imposed under  
11 subsection ~~((1))~~ (2) of this section shall be used by such counties  
12 and cities solely for financing capital projects specified in a capital  
13 facilities plan element of a comprehensive plan. However, revenues (a)  
14 pledged by such counties and cities to debt retirement prior to March  
15 1, 1992, may continue to be used for that purpose until the original  
16 debt for which the revenues were pledged is retired, or (b) committed  
17 prior to March 1, 1992, by such counties or cities to a project may  
18 continue to be used for that purpose until the project is completed.

19 ~~((3))~~ (4) Revenues generated by the tax imposed by this section  
20 shall be deposited in a separate account.

21 ~~((4))~~ (5) As used in this section, "city" means any city or town  
22 and "capital project" means those public works projects of a local  
23 government for planning, acquisition, construction, reconstruction,  
24 repair, replacement, rehabilitation, or improvement of streets, roads,  
25 highways, sidewalks, street and road lighting systems, traffic signals,  
26 bridges, domestic water systems, storm and sanitary sewer systems, and  
27 planning, construction, reconstruction, repair, rehabilitation, or  
28 improvement of parks."

1        "NEW SECTION.   **Sec. 4.**        All expenditures of revenues collected  
2 under RCW 82.46.010 made prior to the effective date of this act are  
3 deemed to be in compliance with RCW 82.46.010."

4   **ESB 6408** - H COMM AMD  
5        By Committee on Local Government

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7        On page 1, line 1 of the title, after "projects;" strike the  
8 remainder of the title and insert "amending RCW 82.46.010, 82.46.030,  
9 and 82.46.035; and creating a new section."