
HOUSE BILL 1092

State of Washington 58th Legislature 2003 Regular Session

By Representatives Bush, Morrell, McDonald, Miloscia, Campbell,
Shabro, O'Brien, Lantz, Boldt, Edwards and Talcott

Read first time 01/15/2003. Referred to Committee on Finance.

1 AN ACT Relating to eliminating the expiration date on a business
2 and occupation tax exemption for certain water services; and amending
3 RCW 82.04.312.

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

5 **Sec. 1.** RCW 82.04.312 and 1998 c 316 s 1 are each amended to read
6 as follows:

7 (1) This chapter does not apply to amounts received for water
8 services supplied by a water-sewer district established under Title 57
9 RCW or by an irrigation district established under Title 87 RCW that:

- 10 (a) Has less than one thousand five hundred connections; and
11 (b) Charges residential water rates that exceed one hundred twenty-
12 five percent of the statewide average residential water rate published
13 on or before July 1st of each year by the department of health.

14 (2) This chapter does not apply to amounts received for water
15 services supplied by a water system that:

- 16 (a) Is operated or owned by a qualified satellite management agency
17 under RCW 70.116.134;
18 (b) Has less than two hundred connections; and

1 (c) Charges residential water rates that exceed one hundred twenty-
2 five percent of the statewide average residential water rate published
3 on or before July 1st of each year by the department of health.

4 (3) To receive an exemption under this section, the water system or
5 irrigation district shall supply to the department of revenue proof
6 that an amount equal to at least ninety percent of the value of the
7 exemption shall be expended to repair, equip, maintain, and upgrade the
8 water system.

9 (4) The department of health may use rate information provided in
10 surveys and reports produced by the association of Washington cities,
11 an association of elected officials, or other municipal association to
12 estimate a statewide average residential water rate.

13 (~~(5) This section expires July 1, 2004.~~)

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