
HOUSE BILL 2960

State of Washington

66th Legislature

2020 Regular Session

By Representative Sutherland

1 AN ACT Relating to eliminating the state property tax levies over
2 four years; amending RCW 84.52.065; and creating a new section.

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

4 **Sec. 1.** RCW 84.52.065 and 2019 c 411 s 1 are each amended to
5 read as follows:

6 (1) (a) Except as otherwise provided in this section, subject to
7 the limitations in RCW 84.55.010, in each year the state must levy
8 for collection in the following year for the support of common
9 schools of the state a tax of ~~((three))~~ zero dollars and ~~((sixty))~~
10 zero cents per thousand dollars of assessed value upon the assessed
11 valuation of all taxable property within the state adjusted to the
12 state equalized value in accordance with the indicated ratio fixed by
13 the state department of revenue, except for taxes levied for
14 collection in calendar years 2021 through 2023, during which time the
15 rate must be set as described in (b) of this subsection.

16 (b) For taxes levied for collection in calendar year 2021, the
17 rate of tax is one dollar and thirty-two cents per thousand dollars
18 of assessed value. For taxes levied for collection in calendar year
19 2022, the rate of tax is eighty-eight cents per thousand dollars of
20 assessed value. For taxes levied for collection in calendar year
21 2023, the rate of tax is forty-four cents per thousand dollars of

1 assessed value. The state property tax levy rates provided in this
2 subsection (1)(b) are based upon the assessed valuation of all
3 taxable property within the state adjusted to the state equalized
4 value in accordance with the indicated ratio fixed by the state
5 department of revenue.

6 (2)(a) In addition to the tax authorized under subsection (1) of
7 this section, the state must levy an additional property tax for the
8 support of common schools of the state.

9 (i) For taxes levied for collection in calendar years 2018
10 through ~~((2021))~~ 2020, the rate of tax is the rate necessary to bring
11 the aggregate rate for state property tax levies levied under this
12 subsection and subsection (1) of this section to a combined rate of
13 two dollars and forty cents per thousand dollars of assessed value in
14 calendar year 2019 and two dollars and seventy cents per thousand
15 dollars of assessed value in calendar years 2018~~((7))~~ and 2020~~((7—and~~
16 ~~2021))~~. For taxes levied for collection in calendar year 2021, the
17 rate of tax is the rate necessary to bring the aggregate rate for
18 state property tax levies levied under this subsection and subsection
19 (1) of this section to a combined rate of two dollars and three cents
20 per thousand dollars of assessed value. For taxes levied for
21 collection in calendar year 2022, the rate of tax is the rate
22 necessary to bring the aggregate rate for state property tax levies
23 levied under this subsection and subsection (1) of this section to a
24 combined rate of one dollar and twenty cents per thousand dollars of
25 assessed value. For taxes levied for collection in calendar year
26 2023, the rate of tax is the rate necessary to bring the aggregate
27 rate for state property tax levies levied under this subsection and
28 subsection (1) of this section to a combined rate of sixty-eight
29 cents per thousand dollars of assessed value. The state property tax
30 levy rates provided in this subsection (2)(a)(i) are based upon the
31 assessed valuation of all taxable property within the state adjusted
32 to the state equalized value in accordance with the indicated ratio
33 fixed by the state department of revenue.

34 (ii) For taxes levied for collection in calendar year ~~((2022))~~
35 2024 and thereafter, the tax authorized under this subsection (2) is
36 subject to the limitations of chapter 84.55 RCW.

37 (b)(i) Except as otherwise provided in this subsection, all taxes
38 collected under this subsection (2) must be deposited into the state
39 general fund.

1 (ii) For fiscal year 2019, taxes collected under this subsection
2 (2) must be deposited into the education legacy trust account for the
3 support of common schools.

4 (3) For taxes levied for collection in calendar years ((2019))
5 2021 through ((2021)) 2023, the state property taxes levied under
6 subsections (1) and (2) of this section are not subject to the
7 limitations in chapter 84.55 RCW.

8 (4) For taxes levied for collection in calendar year ((2022))
9 2024 and thereafter, the aggregate rate limit for state property
10 taxes levied under subsections (1) and (2) of this section is ((three
11 dollars and sixty)) zero dollars and zero cents per thousand dollars
12 of assessed value upon the assessed valuation of all taxable property
13 within the state adjusted to the state equalized value in accordance
14 with the indicated ratio fixed by the state department of revenue.

15 (5) For property taxes levied for collection in calendar years
16 2019 ((through 2021)) and 2020, the rate of tax levied under
17 subsection (1) of this section is the actual rate that was levied for
18 collection in calendar year 2018 under subsection (1) of this
19 section.

20 (6) As used in this section, "the support of common schools"
21 includes the payment of the principal and interest on bonds issued
22 for capital construction projects for the common schools.

23 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
24 collection in 2021 and thereafter.

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