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SENATE BILL 6546

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State of Washington

63rd Legislature

2014 Regular Session

By Senators Rivers, Keiser, Mullet, Brown, Dandel, Hasegawa, Eide, Lias, Hatfield, Hobbs, Angel, Conway, O'Ban, Ericksen, Parlette, Pearson, Billig, Padden, Becker, Rolfes, Kohl-Welles, Chase, McCoy, and McAuliffe

1 AN ACT Relating to restoring resources to the capital budget  
2 beginning with the 2015-2017 biennium; and amending RCW 82.45.060,  
3 82.16.020, 82.18.040, and 43.135.045.

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

5 **Sec. 1.** RCW 82.45.060 and 2013 2nd sp.s. c 9 s 6 are each amended  
6 to read as follows:

7 There is imposed an excise tax upon each sale of real property at  
8 the rate of one and twenty-eight one-hundredths percent of the selling  
9 price. Beginning July 1, 2013, and ending June 30, ((2019)) 2015, an  
10 amount equal to two percent of the proceeds of this tax must be  
11 deposited in the public works assistance account created in RCW  
12 43.155.050, and an amount equal to four and one-tenth percent must be  
13 deposited in the education legacy trust account created in RCW  
14 83.100.230. Thereafter, an amount equal to six and one-tenth percent  
15 of the proceeds of this tax to the state treasurer must be deposited in  
16 the public works assistance account created in RCW 43.155.050. Except  
17 as otherwise provided in this section, an amount equal to one and six-  
18 tenths percent of the proceeds of this tax to the state treasurer must

1 be deposited in the city-county assistance account created in RCW  
2 43.08.290.

3 **Sec. 2.** RCW 82.16.020 and 2013 2nd sp.s. c 9 s 7 are each amended  
4 to read as follows:

5 (1) There is levied and there shall be collected from every person  
6 a tax for the act or privilege of engaging within this state in any one  
7 or more of the businesses herein mentioned. The tax shall be equal to  
8 the gross income of the business, multiplied by the rate set out after  
9 the business, as follows:

10 (a) Express, sewerage collection, and telegraph businesses: Three  
11 and six-tenths percent;

12 (b) Light and power business: Three and sixty-two one-hundredths  
13 percent;

14 (c) Gas distribution business: Three and six-tenths percent;

15 (d) Urban transportation business: Six-tenths of one percent;

16 (e) Vessels under sixty-five feet in length, except tugboats,  
17 operating upon the waters within the state: Six-tenths of one percent;

18 (f) Motor transportation, railroad, railroad car, and tugboat  
19 businesses, and all public service businesses other than ones mentioned  
20 above: One and eight-tenths of one percent;

21 (g) Water distribution business: Four and seven-tenths percent.

22 (2) An additional tax is imposed equal to the rate specified in RCW  
23 82.02.030 multiplied by the tax payable under subsection (1) of this  
24 section.

25 (3) Twenty percent of the moneys collected under subsection (1) of  
26 this section on water distribution businesses and sixty percent of the  
27 moneys collected under subsection (1) of this section on sewerage  
28 collection businesses shall be deposited in the education legacy trust  
29 account created in RCW 83.100.230 from July 1, 2013, through June 30,  
30 (~~2019~~) 2015, and thereafter in the public works assistance account  
31 created in RCW 43.155.050.

32 **Sec. 3.** RCW 82.18.040 and 2013 2nd sp.s. c 9 s 8 are each amended  
33 to read as follows:

34 (1) Taxes collected under this chapter must be held in trust until  
35 paid to the state. Except as otherwise provided in this subsection  
36 (1), taxes received by the state must be deposited in the public works

1 assistance account created in RCW 43.155.050. For the period beginning  
2 July 1, 2011, and ending June 30, 2015, taxes received by the state  
3 under this chapter must be deposited in the general fund for general  
4 purpose expenditures. (~~For fiscal years 2016, 2017, and 2018, one-~~  
5 ~~half of the taxes received by the state under this chapter must be~~  
6 ~~deposited in the general fund for general purpose expenditures and the~~  
7 ~~remainder deposited in the education legacy trust account created in~~  
8 ~~RCW 83.100.230. For fiscal year 2019, taxes received by the state~~  
9 ~~under this chapter must be deposited in the education legacy trust~~  
10 ~~account created in RCW 83.100.230.)) Any person collecting the tax who  
11 appropriates or converts the tax collected is guilty of a gross  
12 misdemeanor if the money required to be collected is not available for  
13 payment on the date payment is due. If a taxpayer fails to pay the tax  
14 imposed by this chapter to the person charged with collection of the  
15 tax and the person charged with collection fails to pay the tax to the  
16 department, the department may, in its discretion, proceed directly  
17 against the taxpayer for collection of the tax.~~

18 (2) The tax is due from the taxpayer within twenty-five days from  
19 the date the taxpayer is billed by the person collecting the tax.

20 (3) The tax is due from the person collecting the tax at the end of  
21 the tax period in which the tax is received from the taxpayer. If the  
22 taxpayer remits only a portion of the total amount billed for taxes,  
23 consideration, and related charges, the amount remitted must be applied  
24 first to payment of the solid waste collection tax and this tax has  
25 priority over all other claims to the amount remitted.

26 **Sec. 4.** RCW 43.135.045 and 2013 2nd sp.s. c 9 s 5 are each amended  
27 to read as follows:

28 The education construction fund is hereby created in the state  
29 treasury.

30 (1) Funds may be appropriated from the education construction fund  
31 exclusively for common school construction of facility improvements or  
32 additions that are consistent with the construction objectives of  
33 chapter 3, Laws of 2001 (Initiative Measure No. 728), or for higher  
34 education construction.

35 (2) Funds may be appropriated for any other purpose only if  
36 approved by a two-thirds vote of each house of the legislature and if  
37 approved by a vote of the people at the next general election. An

1 appropriation approved by the people under this subsection must result  
2 in an adjustment to the state expenditure limit only for the fiscal  
3 period for which the appropriation is made and does not affect any  
4 subsequent fiscal period.

5 (3) After July 1, 2015, the state treasurer must transfer one  
6 hundred two million dollars from the general fund to the education  
7 construction fund by June 30th of each year.

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