

**Chapter 82.46 RCW**  
**COUNTIES AND CITIES—EXCISE TAX ON REAL ESTATE SALES**

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**RCW 82.46.010 Tax on sale of real property authorized—Proceeds dedicated to local capital projects—Additional tax authorized—Maximum rates.** (1) The legislative authority of any county or city must identify in the adopted budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section, and must indicate that such tax is intended to be in addition to other funds that may be reasonably available for such capital projects.

(2) The legislative authority of any county or any city may impose an excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding 0.25 percent of the selling price. The revenues from this tax must be used by any city or county for any capital purpose identified in a capital improvements plan and local capital improvements, including those listed in RCW 35.43.040 and for capital projects specified in a capital facilities plan element of a comprehensive plan and housing relocation assistance under RCW 59.18.440 and 59.18.450. However, revenues (a) pledged by such counties and cities to debt retirement prior to April 30, 1992, may continue to be used for that purpose until the original debt for which the revenues were pledged is retired, or (b) committed prior to April 30, 1992, by such counties or cities to a project may continue to be used for that purpose until the project is completed.

(3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the legislative authority of any county or any city may impose an additional excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding 0.5 percent of the selling price.

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

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

(6) The definitions in this subsection (6) apply throughout this section unless the context clearly requires otherwise.

(a) "City" means any city or town.

(b)(i) "Capital project" means those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative facilities; judicial facilities; airports included in the most recent Washington aviation system plan published by the Washington department of transportation aviation division; airports included in the national plan of integrated airport systems with less than 10,000 annual enplanements as determined by the most recent enplanement data published by the federal aviation administration; river flood control projects; waterway flood control projects by those jurisdictions that, prior to June 11, 1992, have expended funds derived from the tax authorized by this section for such purposes; until December 31, 1995, housing projects for those jurisdictions that, prior to June 11, 1992, have expended or committed to expend funds derived from the tax authorized by this section or the tax authorized by RCW 82.46.035 for such purposes; and technology infrastructure that is integral to the capital project.

(ii) "Capital project" does not include the installation or improvement of fuel systems for the distribution of leaded fuel at an airport as described in this subsection (6)(b).

(7) A county or city may use available funds under this section for any eligible use in RCW 82.46.035. [2025 c 159 s 3; 2025 c 85 s 1; 2021 c 296 s 10; 2015 2nd sp.s. c 10 s 1; 2014 c 44 s 1; 2011 c 354 s 1; 1994 c 272 s 1; 1992 c 221 s 1; 1990 1st ex.s. c 17 s 36; 1982 1st ex.s. c 49 s 11.]

**Reviser's note:** This section was amended by 2025 c 85 s 1 and by 2025 c 159 s 3, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Tax preference performance statement exemption—Automatic expiration date exemption—2025 c 159:** See note following RCW 82.45.010.

**Finding—Intent—Effective date—2021 c 296:** See notes following RCW 82.14.310.

**Legislative declaration—1994 c 272:** "The legislature declares that, in section 13, chapter 49, Laws of 1982 1st ex. sess., effective July 1, 1982, its original intent in limiting the use of the proceeds of the tax authorized in RCW 82.46.010(2) to "local capital improvements" was to include in such expenditures the acquisition of real and personal property associated with such local capital improvements. Any such expenditures made by cities, towns, and counties on or after July 1, 1982, are hereby declared to be authorized and valid." [1994 c 272 s 2.]

**Expenditures prior to June 11, 1992:** "All expenditures of revenues collected under RCW 82.46.010 made prior to June 11, 1992, are deemed to be in compliance with RCW 82.46.010." [1992 c 221 s 4.]

**Severability—Part, section headings not law—1990 1st ex.s. c 17:** See RCW 36.70A.900 and 36.70A.901.

**Intent—Construction—Effective date—Fire district funding—1982 1st ex.s. c 49:** See notes following RCW 35.21.710.

**RCW 82.46.015 Capital projects—Use of tax funds.** (1) A city or county may use the greater of \$100,000 or 35 percent of available funds from revenues collected under RCW 82.46.010 for the maintenance of, operation of, and service support for, existing capital projects, as defined in RCW 82.46.010 and 82.46.035, and including the provision of services to residents of affordable housing or shelter units.

(2) A city or county may use revenues pursuant to subsection (1) of this section if:

(a) The city or county has not enacted, after June 9, 2016: Any requirement on the listing or sale of real property; or any requirement on landlords, at the time of executing a lease, to perform or provide physical improvements or modifications to real property or fixtures, except if necessary to address an immediate threat to health or safety; or

(b) Any local requirement adopted by the city or county under (a) of this subsection is: Specifically authorized by RCW 35.80.030, 35A.11.020, chapter 7.48 RCW, or chapter 19.27 RCW; specifically authorized by other state or federal law; or a seller or landlord disclosure requirement pursuant to RCW 64.06.080. [2025 c 159 s 4; 2021 c 296 s 11; 2016 c 138 s 3; 2015 2nd sp.s. c 10 s 2.]

**Tax preference performance statement exemption—Automatic expiration date exemption—2025 c 159:** See note following RCW 82.45.010.

**Finding—Intent—Effective date—2021 c 296:** See notes following RCW 82.14.310.

**RCW 82.46.021 Referendum procedure to repeal or alter tax.** Any referendum petition to repeal a county or city ordinance imposing a tax or altering the rate of the tax authorized under RCW 82.46.010(3)

shall be filed with a filing officer, as identified in the ordinance, within seven days of passage of the ordinance. Within ten days, the filing officer shall confer with the petitioner concerning form and style of the petition, issue an identification number for the petition, and write a ballot title for the measure. The ballot title shall be posed as a question so that an affirmative answer to the question and an affirmative vote on the measure results in the tax or tax rate increase being imposed and a negative answer to the question and a negative vote on the measure results in the tax or tax rate increase not being imposed. The petitioner shall be notified of the identification number and ballot title within this ten-day period.

After this notification, the petitioner shall have thirty days in which to secure on petition forms the signatures of not less than fifteen percent of the registered voters of the county for county measures, or not less than fifteen percent of the registered voters of the city for city measures, and to file the signed petitions with the filing officer. Each petition form shall contain the ballot title and the full text of the measure to be referred. The filing officer shall verify the sufficiency of the signatures on the petitions. If sufficient valid signatures are properly submitted, the filing officer shall submit the referendum measure to the county or city voters at a general or special election held on one of the dates provided in RCW 29A.04.321 as determined by the county legislative authority or city council, which election shall not take place later than one hundred twenty days after the signed petition has been filed with the filing officer.

After April 22, 1983, the referendum procedure provided for in this section shall be the exclusive method for subjecting any county or city ordinance imposing a tax or increasing the rate under RCW 82.46.010(3) to a referendum vote.

Any county or city tax authorized under RCW 82.46.010(3) that has been imposed prior to April 22, 1983, is not subject to the referendum procedure provided for in this section. [2015 c 53 s 98; 2000 c 103 s 16; 1983 c 99 s 3.]

**RCW 82.46.030 Distribution of proceeds.** (1) The county treasurer shall place one percent of the proceeds of the taxes imposed under this chapter in the county current expense fund to defray costs of collection.

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

(3) This section does not limit the existing authority of any city, town, or county to impose special assessments on property specially benefited thereby in the manner prescribed by law. [2000 c 103 s 17; 1992 c 221 s 2; 1990 1st ex.s. c 17 s 37; 1982 1st ex.s. c 49 s 13.]

**Severability—Part, section headings not law—1990 1st ex.s. c 17:**  
See RCW 36.70A.900 and 36.70A.901.

**Intent—Construction—Effective date—Fire district funding—1982 1st ex.s. c 49:** See notes following RCW 35.21.710.

**RCW 82.46.035 Additional tax—Certain counties and cities—Ballot proposition—Use limited to capital projects—Temporary rescindment for noncompliance (as amended by 2025 c 85).** (1) Except for revenues used after May 13, 2021, through December 31, 2023, as provided in subsection (3) of this section, the legislative authority of any county or city must identify in the adopted budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section, and must indicate that such tax is intended to be in addition to other funds that may be reasonably available for such capital projects.

(2) The legislative authority of any county or any city that plans under RCW 36.70A.040(1) may impose an additional excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding ~~((one-quarter of one))~~ 0.25 percent of the selling price. Any county choosing to plan under RCW 36.70A.040(2) and any city within such a county may only adopt an ordinance imposing the excise tax authorized by this section if the ordinance is first authorized by a proposition approved by a majority of the voters of the taxing district voting on the proposition at a general election held within the district or at a special election within the taxing district called by the district for the purpose of submitting such proposition to the voters.

(3) Revenues generated from the tax imposed under subsection (2) of this section must be used by such counties and cities solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan, except that the greater of \$100,000 or 35 percent of revenues may additionally be used for the operation of, maintenance of, and service support for, existing capital projects after May 13, 2021, through December 31, 2023. However, revenues (a) pledged by such counties and cities to debt retirement prior to March 1, 1992, may continue to be used for that purpose until the original debt for which the revenues were pledged is retired, or (b) committed prior to March 1, 1992, by such counties or cities to a project may continue to be used for that purpose until the project is completed.

(4) Revenues generated by the tax imposed by this section must be deposited in a separate account after December 31, 2023.

(5) As used in this section, "city" means any city or town and "capital project" means those public works projects of a local government for:

(a) Planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems;

(b) Planning, construction, reconstruction, repair, rehabilitation, or improvement of parks; ~~((and))~~

(c) (i) Planning, construction, reconstruction, repair, rehabilitation, or improvement of either of the following categories of airports:

(A) Airports included in the most recent Washington aviation system plan published by the Washington department of transportation aviation division; and

(B) Airports included in the national plan of integrated airport systems with less than 10,000 annual enplanements as determined by the

most recent enplanement data published by the federal aviation administration.

(ii) "Capital project" does not include the installation or improvement of fuel systems for the distribution of leaded fuel at an airport as described in this subsection (5)(c); and

(d) Until January 1, 2026, planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of facilities for those experiencing homelessness and affordable housing projects.

(6) A county or city may use the greater of \$100,000 or 25 percent of available funds, but not to exceed \$1,000,000, for capital projects as defined in subsection (5) ~~((e))~~ (d) of this section. The limits in this subsection do not apply to any county or city that used revenue under this section for the acquisition, construction, improvement, or rehabilitation of facilities to provide housing for the homeless prior to June 30, 2019.

(7) A county or city using funds for uses in subsection (5) ~~((e))~~ (d) of this section must document in its plan under RCW 36.70A.070(3) that it has funds during the next two years for capital projects in subsection (5)(a) and (b) of this section.

(8) When the governor files a notice of noncompliance under RCW 36.70A.340 with the secretary of state and the appropriate county or city, the county or city's authority to impose the additional excise tax under this section is temporarily rescinded until the governor files a subsequent notice rescinding the notice of noncompliance. [2025 c 85 s 2; 2021 c 296 s 12; 2019 c 73 s 2; 2011 c 354 s 3; (2011 c 354 s 2 expired June 30, 2012); (2009 c 211 s 1 expired June 30, 2012). Prior: 1992 c 221 s 3; 1991 sp.s. c 32 s 33; 1990 1st ex.s. c 17 s 38.]

**RCW 82.46.035 Additional tax—Certain counties and cities—Ballot proposition—Use limited to capital projects—Temporary rescindment for noncompliance (as amended by 2025 c 159).** ~~(1) ((Except for revenues used after May 13, 2021, through December 31, 2023, as provided in subsection (3) of this section, the))~~ The legislative authority of any county or city must identify in the adopted budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section, and must indicate that such tax is intended to be in addition to other funds that may be reasonably available for such capital projects.

(2) The legislative authority of any county or any city that plans under RCW 36.70A.040(1) may impose an additional excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding ~~((one-quarter of one))~~ 0.25 percent of the selling price. Any county choosing to plan under RCW 36.70A.040(2) and any city within such a county may only adopt an ordinance imposing the excise tax authorized by this section if the ordinance is first authorized by a proposition approved by a majority of the voters of the taxing district voting on the proposition at a general election held within the district or at a special election within the taxing district called by the district for the purpose of submitting such proposition to the voters.

(3) ((Revenues)) Except as provided in subsection (5) of this section, revenues generated from the tax imposed under subsection (2)

of this section must be used by such counties and cities solely for ~~((financing))~~ capital projects specified in a capital facilities plan element of a comprehensive plan ~~((, except that the greater of \$100,000 or 35 percent of revenues may additionally be used for the operation of, maintenance of, and service support for, existing capital projects after May 13, 2021, through December 31, 2023))~~. However, revenues (a) pledged by such counties and cities to debt retirement prior to March 1, 1992, may continue to be used for that purpose until the original debt for which the revenues were pledged is retired, or (b) committed prior to March 1, 1992, by such counties or cities to a project may continue to be used for that purpose until the project is completed.

~~(4) ((Revenues generated by the tax imposed by this section must be deposited in a separate account after December 31, 2023.~~

~~(5))~~ As used in this section, "city" means any city or town and "capital project" means those public works projects or public investments of a local government for:

(a) Planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems;

(b) Planning, construction, reconstruction, repair, rehabilitation, or improvement of parks; ~~((and))~~

(c) ~~((Until January 1, 2026, planning))~~ Planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of facilities for those experiencing homelessness and affordable housing projects; and

(d) Any use allowed under RCW 82.46.010.

~~((6))~~ (5) Revenues generated by the tax imposed under subsection (2) of this section may be used towards planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of facilities for those experiencing homelessness and affordable housing projects that are supported through an interlocal housing collaboration as established under chapter 39.34 RCW.

(6) A county or city may use the greater of \$100,000 or 25 percent of available funds ~~((, but not to exceed \$1,000,000,))~~ for capital projects as defined in subsection ~~((5))~~ (4)(c) of this section. The limits in this subsection do not apply to any county or city that used revenue under this section for the acquisition, construction, improvement, or rehabilitation of facilities to provide housing for the homeless prior to June 30, 2019.

(7) A county or city using funds for uses in subsection ~~((5))~~ (4)(c) of this section must document in its plan under RCW 36.70A.070(3) that it has funds during the next two years for capital projects in subsection ~~((5))~~ (4)(a) of this section.

(8) When the governor files a notice of noncompliance under RCW 36.70A.340 with the secretary of state and the appropriate county or city, the county or city's authority to impose the additional excise tax under this section is temporarily rescinded until the governor files a subsequent notice rescinding the notice of noncompliance. [2025 c 159 s 5; 2021 c 296 s 12; 2019 c 73 s 2; 2011 c 354 s 3; (2011 c 354 s 2 expired June 30, 2012); (2009 c 211 s 1 expired June 30, 2012). Prior: 1992 c 221 s 3; 1991 sp.s. c 32 s 33; 1990 1st ex.s. c 17 s 38.]

**Reviser's note:** RCW 82.46.035 was amended twice during the 2025 legislative session, each without reference to the other. For rule of construction concerning sections amended more than once during the same legislative session, see RCW 1.12.025.

**Tax preference performance statement exemption—Automatic expiration date exemption—2025 c 159:** See note following RCW 82.45.010.

**Finding—Intent—Effective date—2021 c 296:** See notes following RCW 82.14.310.

**Effective date—2011 c 354 s 3:** "Section 3 of this act takes effect June 30, 2012." [2011 c 354 s 5.]

**Expiration date—2011 c 354 s 2:** "Section 2 of this act expires June 30, 2012." [2011 c 354 s 4.]

**Expiration date—2009 c 211:** "This act expires June 30, 2012." [2009 c 211 s 2.]

**Sections headings not law—1991 sp.s. c 32:** See RCW 36.70A.902.

**Severability—Part, section headings not law—1990 1st ex.s. c 17:** See RCW 36.70A.900 and 36.70A.901.

**RCW 82.46.037 Capital projects—Use of additional tax funds.**

(1) A city or county that meets the requirements of subsection (2) of this section may use the greater of \$100,000 or 35 percent of available funds from revenues collected under RCW 82.46.035 for the operation of, the maintenance of, and service support for, existing capital projects as included in the definition of capital project in RCW 82.46.035(4) and 82.46.010(6)(b).

(2) A city or county may use revenues pursuant to subsection (1) of this section if:

(a) The city or county has not enacted, after June 9, 2016, any requirement on the listing or sale of real property; or any requirement on landlords, at the time of executing a lease, to perform or provide physical improvements or modifications to real property or fixtures, except if necessary to address an immediate threat to health or safety;

(b) Any local requirement adopted by the city or county under (a) of this subsection is: Specifically authorized by RCW 35.80.030, 35A.11.020, chapter 7.48 RCW, or chapter 19.27 RCW; specifically authorized by other state or federal law; or a seller or landlord disclosure requirement pursuant to RCW 64.06.080. [2025 c 159 s 6; 2021 c 296 s 13; 2019 c 73 s 3; 2017 3rd sp.s. c 16 s 6; 2016 c 138 s 4; 2015 2nd sp.s. c 10 s 3.]

**Tax preference performance statement exemption—Automatic expiration date exemption—2025 c 159:** See note following RCW 82.45.010.



~~Finding—Intent—Effective date—2021 c 296~~: See notes following RCW 82.14.310.

**RCW 82.46.040 Tax is lien on property—Enforcement.** Any tax imposed under this chapter or RCW 82.46.070 and any interest or penalties thereon is a specific lien upon each piece of real property sold from the time of sale until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. [1990 1st ex.s. c 17 s 39; 1990 1st ex.s. c 5 s 4; 1982 1st ex.s. c 49 s 14.]

**Reviser's note:** This section was amended by 1990 1st ex.s. c 5 s 4 and by 1990 1st ex.s. c 17 s 39, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Severability—Part, section headings not law—1990 1st ex.s. c 17:** See RCW 36.70A.900 and 36.70A.901.

**Purpose—1990 1st ex.s. c 5:** See note following RCW 36.32.570.

**Intent—Construction—Effective date—Fire district funding—1982 1st ex.s. c 49:** See notes following RCW 35.21.710.

**RCW 82.46.050 Tax is seller's obligation—Choice of remedies.** The taxes levied under this chapter are the obligation of the seller and may be enforced through an action of debt against the seller or in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement is not an election not to pursue the other. [1990 1st ex.s. c 17 s 40; 1982 1st ex.s. c 49 s 15.]

**Severability—Part, section headings not law—1990 1st ex.s. c 17:** See RCW 36.70A.900 and 36.70A.901.

**Intent—Construction—Effective date—Fire district funding—1982 1st ex.s. c 49:** See notes following RCW 35.21.710.

**RCW 82.46.060 Payment of tax—Evidence of payment—Recording.** Any taxes imposed under this chapter or RCW 82.46.070 shall be paid to and collected by the treasurer of the county within which is located the real property which was sold. The treasurer shall act as agent for any city within the county imposing the tax. The county treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording or to the real estate excise tax affidavit in the case of used mobile home sales. A receipt issued by the county treasurer for the payment of the tax imposed under this chapter or RCW 82.46.070 shall be evidence of the satisfaction of the lien imposed in RCW 82.46.040 and may be recorded in the manner prescribed for recording satisfactions of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the county auditor for filing or recording until the tax is paid and the stamp affixed thereto; in case

the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of this fact is made on the instrument by the treasurer. [1990 1st ex.s. c 17 s 41; 1990 1st ex.s. c 5 s 5; 1982 1st ex.s. c 49 s 16.]

**Reviser's note:** This section was amended by 1990 1st ex.s. c 5 s 5 and by 1990 1st ex.s. c 17 s 41, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Severability—Part, section headings not law—1990 1st ex.s. c 17:** See RCW 36.70A.900 and 36.70A.901.

**Purpose—1990 1st ex.s. c 5:** See note following RCW 36.32.570.

**Intent—Construction—Effective date—Fire district funding—1982 1st ex.s. c 49:** See notes following RCW 35.21.710.

**RCW 82.46.070 Additional excise tax—Acquisition and maintenance of conservation areas.** (1) Subject to subsection (2) of this section, the legislative authority of any county may impose an additional excise tax on each sale of real property in the county at a rate not to exceed one percent of the selling price. The proceeds of the tax shall be used exclusively for the acquisition and maintenance of conservation areas.

The taxes imposed under this subsection shall be imposed in the same manner and on the same occurrences, and are subject to the same conditions, as the taxes under chapter 82.45 RCW, except:

- (a) The tax shall be the obligation of the purchaser; and
- (b) The tax does not apply to the acquisition of conservation areas by the county.

The county may enforce the obligation through an action of debt against the purchaser or may foreclose the lien on the property in the same manner prescribed for the foreclosure of mortgages.

The tax shall take effect thirty days after the election at which the taxes are authorized.

(2) No tax may be imposed under subsection (1) of this section unless approved by a majority of the voters of the county voting thereon for a specified period and maximum rate after:

- (a) The adoption of a resolution by the county legislative authority of the county proposing this action; or
- (b) The filing of a petition proposing this action with the county auditor, which petition is signed by county voters at least equal in number to ten percent of the total number of voters in the county who voted at the last preceding general election.

The ballot proposition shall be submitted to the voters of the county at the next general election occurring at least sixty days after a petition is filed, or at any special election prior to this general election that has been called for such purpose by the county legislative authority.

(3) A plan for the expenditure of the excise tax proceeds shall be prepared by the county legislative authority at least sixty days before the election if the proposal is initiated by resolution of the county legislative authority, or within six months after the tax has been authorized by the voters if the proposal is initiated by

petition. Prior to the adoption of this plan, the elected officials of cities located within the county shall be consulted and a public hearing shall be held to obtain public input. The proceeds of this excise tax must be expended in conformance with this plan.

(4) As used in this section, "conservation area" has the meaning given under RCW 36.32.570. [1990 1st ex.s. c 5 s 3.]

**Purpose—1990 1st ex.s. c 5:** See note following RCW 36.32.570.

**RCW 82.46.075 Additional excise tax—Affordable housing.** (1)

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

(2) Revenues generated from the tax imposed under this section shall be placed in an affordable housing account administered by the county. Disbursements from the account shall be made following a competitive grant and loan process. The county legislative authority shall determine a mechanism for receiving grant and loan applications, and criteria by which the applications shall be approved and funded. Eligible recipients of grants and loans from the account shall be private nonprofit, affordable housing providers, the housing authority for the county, or other housing programs conducted or funded by a public agency, or by a public agency in partnership with a private nonprofit entity.

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

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

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

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

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

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

(6) A plan for the expenditure of the proceeds of the tax imposed by this section shall be prepared by the county legislative authority at least sixty days before the election if the proposal is initiated by resolution of the county legislative authority, or within six months after the tax has been authorized by the voters if the proposal is initiated by petition. Prior to the adoption of this plan, the elected officials of cities located within the county shall be consulted and at least one public hearing shall be held to obtain public comment. The proceeds of the tax shall be expended in conformance with this plan. [2002 c 343 s 1.]

**RCW 82.46.080 Notice to county treasurer.** A county, city, or town that imposes an excise tax under this chapter must provide the county treasurer with a copy of the ordinance or other action initially authorizing the tax or altering the rate of the tax that is imposed at least sixty days before change becomes effective. [1998 c 106 s 10.]

**RCW 82.46.090 Application of chapter 82.45 RCW.** The following provisions apply to this chapter unless the context clearly requires otherwise.

(1) The taxes imposed under this chapter shall be imposed in the same manner and on the same occurrences, and are subject to the same conditions, as the taxes under chapter 82.45 RCW.

(2) The definitions in chapter 82.45 RCW apply throughout this chapter. [2024 c 252 s 5.]

**RCW 82.46.900 Chapter 82.46 RCW ordinances in effect on July 1, 1993—Application under chapter 82.45 RCW.** Any ordinance imposing a tax under chapter 82.46 RCW which is in effect on July 1, 1993, shall apply to all sales taxable under chapter 82.45 RCW on July 1, 1993, at the rate specified in the ordinance, until such time as the ordinance is otherwise amended or repealed. [1993 sp.s. c 25 s 508.]

**Severability—Effective dates—Part headings, captions not law—1993 sp.s. c 25:** See notes following RCW 82.04.230.

**Findings—Intent—1993 sp.s. c 25:** See note following RCW 82.45.010.