

NEW SECTION. Sec. 9. Any person violating any of the provisions of this chapter shall be guilty of a misdemeanor. Each day of continued violation of any provision of this chapter shall constitute a distinct and separate offense.

NEW SECTION. Sec. 10. If any provision of this chapter, or its application to any person or circumstance is held invalid, the remainder of the chapter, or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 11. Sections 1 through 10 of this act shall constitute a new chapter in Title 27 RCW.

Passed the Senate May 7, 1975.

Passed the House May 23, 1975.

Approved by the Governor June 2, 1975.

Filed in Office of Secretary of State June 2, 1975.

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## CHAPTER 135

[Substitute Senate Bill No. 2654]

REAL ESTATE EXCISE TAX

PROCEEDS—DISTRIBUTION

AN ACT Relating to the excise tax on real estate sales for school purposes; and amending section 28A.45.050, chapter 223, Laws of 1969 ex. sess. and RCW 28A.45.050.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 28A.45.050, chapter 223, Laws of 1969 ex. sess. and RCW 28A.45.050 are each amended to read as follows:

The county commissioners of any county are authorized by ordinance to levy an excise tax upon sales of real estate not exceeding one percent of the selling price. The rate of the levy shall be determined annually by the commissioners. The proceeds of the tax provided for in this chapter shall be placed in the county school fund and shall be used exclusively for the support of the common schools: PROVIDED, That one percent of the proceeds of the tax provided for herein may be placed in the current expense fund of the county: PROVIDED, That each intermediate school district superintendent shall certify each month the distribution of the real estate excise tax from the county school fund, for each county whose seat of government is within the intermediate school district, to the general fund of each school district in the county: PROVIDED FURTHER, That when a local school district board of directors, by properly executed resolution, instructs that the distribution in whole or part be credited to the building fund and/or bond interest and redemption fund of the local school district, the intermediate school district superintendent shall certify the distribution in accordance with such resolution: AND PROVIDED FURTHER, That such certification of distribution to each school district in the county shall be in proportion (using the most recent data) to the number of weighted students enrolled in each district to the number of weighted students in the county.

Passed the Senate May 12, 1975.

Passed the House May 24, 1975.

Approved by the Governor June 2, 1975.

Filed in Office of Secretary of State June 2, 1975.