

A manufacturer of mobile homes who designates a representative within this state to provide consumers with warranty service for mobile homes on behalf of the manufacturer shall make reasonable and timely compensation to the representative for performance of the warranty service.

NEW SECTION. Sec. 3. There is added to chapter 46.44 RCW a new section to read as follows:

(1) It is unlawful for a person, other than an employee of a dealer or other principal licensed to transport mobile homes within this state acting within the course of employment with the principal, to operate a pilot vehicle accompanying a mobile home, as defined in RCW 46.04.302, being transported on the public highways of this state, without maintaining insurance for the pilot vehicle in the minimum amounts of:

(a) One hundred thousand dollars for bodily injury to or death of one person in any one accident;

(b) Three hundred thousand dollars for bodily injury to or death of two or more persons in any one accident; and

(c) Fifty thousand dollars for damage to or destruction of property of others in any one accident.

(2) Satisfactory evidence of the insurance shall be carried at all times by the operator of the pilot vehicle, which evidence shall be displayed upon demand by a police officer.

(3) Failure to maintain the insurance as required by this section is a gross misdemeanor. Failure to carry or disclose the evidence of the insurance is a misdemeanor.

NEW SECTION. Sec. 4. There is appropriated to the department of labor and industries from the general fund for the biennium ending June 30, 1981, the sum of one hundred forty-seven thousand twenty-two dollars, or so much thereof as may be necessary, to carry out the purposes of this act.

Passed the House February 27, 1980.

Passed the Senate March 12, 1980.

Approved by the Governor April 1, 1980.

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CHAPTER 154

[Substitute Senate Bill No. 2963]

REAL ESTATE EXCISE TAX—ADMINISTRATION, ENFORCEMENT, DISTRIBUTION—STATE FISCAL SUPPORT OF SCHOOLS—APPROPRIATION

AN ACT Relating to education; amending section 28A.45.020, chapter 223, Laws of 1969 ex. sess. and RCW 28A.45.020; amending section 28A.45.060, chapter 223, Laws of 1969 ex. sess. and RCW 28A.45.060; amending section 28A.45.080, chapter 223, Laws of 1969 ex. sess. and RCW 28A.45.080; amending section 28A.45.090, chapter 223, Laws of 1969 ex. sess. as amended by section 2, chapter 266, Laws of 1979 ex. sess. and RCW 28A.45.090; amending section 5, chapter 278, Laws of 1957 as last amended by section 4, chapter 366, Laws of 1977 ex. sess. and RCW 54.28.050; amending section 10, chapter 278, Laws of

1957 as amended by section 5, chapter 366, Laws of 1977 ex. sess. and RCW 54.28.090; amending section 36.33.110, chapter 4, Laws of 1963 as last amended by section 15, chapter 359, Laws of 1977 ex. sess. and RCW 36.33.110; amending section 7, chapter 154, Laws of 1923 as last amended by section 4, chapter 123, Laws of 1971 ex. sess. and RCW 76.12.120; amending section 2, chapter 46, Laws of 1973 as last amended by section 4, chapter 359, Laws of 1977 ex. sess. and RCW 28A.41.130; amending section 28A.47.073, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.073; amending section 2, chapter 244, Laws of 1969 ex. sess. as last amended by section 1, chapter 56, Laws of 1974 ex. sess. and RCW 28A.47.801; adding a new section to chapter 223, Laws of 1969 ex. sess. and to chapter 28A.41 RCW; adding new sections to chapter 223, Laws of 1969 ex. sess. and to chapter 28A.45 RCW; creating new sections; recodifying chapter 28A.45 RCW as a new chapter in Title 82 RCW; repealing section 28A.45.050, chapter 223, Laws of 1969 ex. sess., section 1, chapter 135, Laws of 1975 1st ex. sess., section 13, chapter 359, Laws of 1977 ex. sess. and RCW 28A.45.050; repealing section 28A.45.100, chapter 223, Laws of 1969 ex. sess. and RCW 28A.45.100; prescribing an effective date; making an appropriation; and declaring an emergency.

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

Section 1. Section 28A.45.020, chapter 223, Laws of 1969 ex. sess. and RCW 28A.45.020 are each amended to read as follows:

As used in this chapter (~~and in any ordinance enacted pursuant thereto;~~) the term "seller," unless otherwise indicated by the context, shall mean any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, municipal corporation, quasi municipal corporation, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise; but it shall not include the United States or the state of Washington.

Sec. 2. Section 28A.45.060, chapter 223, Laws of 1969 ex. sess. and RCW 28A.45.060 are each amended to read as follows:

~~((The real estate sales tax provided for herein shall be levied))~~ There is imposed an excise tax upon each sale of real property (located within the county) at the rate of one percent of the selling price.

Sec. 3. Section 28A.45.080, chapter 223, Laws of 1969 ex. sess. and RCW 28A.45.080 are each amended to read as follows:

The tax levied under this chapter shall be the obligation of the seller and the ~~((county treasurer))~~ department of revenue may, at ~~((his))~~ the department's option, enforce the obligation through an action of debt against the seller or ~~((he))~~ the department may proceed in the manner prescribed for the foreclosure of mortgages and resort to one course of enforcement shall not be an election not to pursue the other.

Sec. 4. Section 28A.45.090, chapter 223, Laws of 1969 ex. sess. as amended by section 2, chapter 266, Laws of 1979 ex. sess. and RCW 28A.45.090 are each amended to read as follows:

The tax ~~((hereby))~~ imposed by this chapter shall be paid to and collected by the ~~((county))~~ treasurer (who) of the county within which is located the real property which was sold, said treasurer acting as agent for the state. 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 shall be evidence of the satisfaction of the lien imposed hereunder 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 shall be accepted by the county auditor for filing or recording until the tax shall have been paid and the stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be so accepted until suitable notation of such fact has been made on the instrument by the treasurer.

NEW SECTION. Sec. 5. There is added to chapter 223, Laws of 1969 ex. sess. and to chapter 28A.45 RCW a new section to read as follows:

All of chapter 82.32 RCW, except RCW 82.32.030, 82.32.140, and 82.32.270 applies to the tax imposed by this chapter, in addition to any other provisions of law for the payment and enforcement of the tax imposed by this chapter. The department of revenue shall by rule provide for the effective administration of this chapter. The rules shall specify the form and content of an affidavit to be filed with the county treasurer by the seller. The rules shall also include a manual which defines transactions which are taxable under this chapter. The department of revenue shall annually conduct a random audit of taxable transactions and affidavits filed under this chapter.

NEW SECTION. Sec. 6. There is added to chapter 223, Laws of 1969 ex. sess. and to chapter 28A.45 RCW a new section to read as follows:

The county treasurer shall place one percent of the proceeds of the tax imposed by this chapter in the county current expense fund to defray costs of collection and shall pay over to the state treasurer and account to the department of revenue for the remainder of the proceeds at the same time the county treasurer remits funds to the state under RCW 84.56.280. The state treasurer shall deposit the proceeds in a special account in the general fund, hereby created. All funds in said special account shall be used exclusively for the support of the common schools.

NEW SECTION. Sec. 7. The following acts or parts of acts are each repealed:

(1) Section 28A.45.050, chapter 223, Laws of 1969 ex. sess., section 1, chapter 135, Laws of 1975 1st ex. sess., section 13, chapter 359, Laws of 1977 ex. sess. and RCW 28A.45.050; and

(2) Section 28A.45.100, chapter 223, Laws of 1969 ex. sess. and RCW 28A.45.100.

Sec. 8. Section 5, chapter 278, Laws of 1957 as last amended by section 4, chapter 366, Laws of 1977 ex. sess. and RCW 54.28.050 are each amended to read as follows:

After computing the tax imposed by RCW 54.28.020, the department of revenue shall instruct the state treasurer, after placing ~~((four))~~ thirty-seven and six-tenths percent in the state general fund to be dedicated for the benefit of the public schools, to distribute the balance collected under RCW 54.28.020 subsection (1) to each county in proportion to the gross revenue from sales made within each county; and to distribute the balance collected under RCW 54.28.020 (2) and (3) as follows: If the entire generating facility, including reservoir, if any, is in a single county then all of the balance to the county where such generating facility is located. If any reservoir is in more than one county, then to each county in which the reservoir or any portion thereof is located a percentage equal to the percentage determined by dividing the total cost of the generating facilities, including adjacent switching facilities, into twice the cost of land and land rights acquired for any reservoir within each county, land and land rights to be defined the same as used by the federal power commission. If the powerhouse and dam, if any, in connection with such reservoir are in more than one county, the balance shall be divided sixty percent to the county in which the owning district is located and forty percent to the other county or counties or if said powerhouse and dam, if any, are owned by a joint operating agency organized under chapter 43.52 RCW, or by more than one district or are outside the county of the owning district, then to be divided equally between the counties in which such facilities are located. If all of the powerhouse and dam, if any, are in one county, then the balance shall be distributed to the county in which the facilities are located.

The provisions of this section shall not apply to the distribution of taxes collected under RCW 54.28.025.

Sec. 9. Section 10, chapter 278, Laws of 1957 as amended by section 5, chapter 366, Laws of 1977 ex. sess. and RCW 54.28.090 are each amended to read as follows:

The county ~~((commissioners))~~ legislative authority of each county shall direct the county treasurer to deposit funds to the credit of each taxing district in the county, other than school districts, according to the manner they deem most equitable; except not less than ~~((thirty-five percent of all moneys so received shall be apportioned to the school districts within the county having district properties within their limits, and not less than))~~ an amount equal to three-fourths of one percent of the gross revenues obtained by a district from the sale of electric energy within any incorporated city or town shall be remitted to such city or town. Information furnished by the district to the county ~~((commissioners))~~ legislative authority shall be the basis for the determination of the amount to be paid to such cities or towns.

The provisions of this section shall not apply to the distribution of taxes collected under RCW 54.28.025.

Sec. 10. Section 36.33.110, chapter 4, Laws of 1963 as last amended by section 15, chapter 359, Laws of 1977 ex. sess. and RCW 36.33.110 are each amended to read as follows:

~~((The state treasurer shall turn over to the treasurers of the counties within United States forest reserves, the amount of money belonging to them, received from the federal government from such reserves;))~~ Of the moneys received by the state from the federal government in accordance with Title 16, section 500, United States Code, fifty percent shall be spent by the counties on public schools or public roads in the counties in the United States forest reserve from which such moneys were received. The remaining money shall be spent by the state on public schools in these counties subject to the limitation of the proportional area formula. Where the reserve is situated in more than one county ((the money shall be distributed in proportion to the area of the counties interested, and to that end)), the state treasurer shall determine the proportional area of the counties therein. The state treasurer is authorized and required to obtain the necessary information to enable him to make ((the distribution on such basis)) that determination.

~~((County commissioners or the legislative authority of the respective counties to which the money is distributed are authorized and directed annually to distribute not less than fifty percent of said money to each school district within each such county according to the proportional number of annual average full time equivalent students enrolled in each such school district during the immediate preceding school year as certified by the educational service district superintendent:))~~ The state treasurer shall distribute to the counties, according to the determined proportional area, the money to be spent by the counties on public roads or public schools. The county ((commissioners or county legislature)) legislative authority shall expend ((the balance of)) said money for the benefit of the public roads or public schools of such county, and not otherwise.

The state treasurer shall distribute the remaining money to the state general fund to be dedicated for the benefit of public schools of the counties in the forest reserve subject to the limitation of the proportional area formula. If the proportionate share of the remaining money attributed to any school district exceeds the state's basic education apportionment to that school district for the previous year, the state treasurer shall disburse the excess to the county. The legislative authority of the respective county shall distribute such money to each school district according to the proportional number of annual average full time equivalent students enrolled in each school district during the immediate preceding school year as certified by the educational service district superintendent.

Sec. 11. Section 7, chapter 154, Laws of 1923 as last amended by section 4, chapter 123, Laws of 1971 ex. sess. and RCW 76.12.120 are each amended to read as follows:

All land, acquired or designated by the board as state forest land, shall be forever reserved from sale, but the timber and other products thereon may be sold or the land may be leased in the same manner and for the same purposes as is authorized for state granted land if the board finds such sale or lease to be in the best interests of the state and approves the terms and conditions thereof.

All money derived from the sale of timber or other products, or from lease, or from any other source from the land, except where the Constitution of this state or RCW 76.12.030 requires other disposition, shall be disposed of as follows:

(1) Fifty percent shall be placed in the forest development fund.

(2) Fifty percent shall be prorated and distributed to the state general fund, to be dedicated for the benefit of the public schools, and the county in which the land is located according to the relative proportions of tax levies of all taxing districts in the county. The portion to be distributed to the state general fund shall be based on the regular school levy rate under RCW 84.52.065 as now or hereafter amended and the levy rate for any maintenance and operation special school levies. The money distributed to the county shall be paid (~~to the county in which the land is located to be paid~~), distributed, and prorated to the various other funds in the same manner as general taxes are paid and distributed during the year of payment.

Sec. 12. Section 2, chapter 46, Laws of 1973 as last amended by section 4, chapter 359, Laws of 1977 ex. sess. and RCW 28A.41.130 are each amended to read as follows:

From those funds made available by the legislature for the current use of the common schools, the superintendent of public instruction shall distribute annually as provided in RCW 28A.48.010 to each school district of the state operating a program approved by the state board of education an amount which, when combined with (~~the following revenues~~) an appropriate portion of such locally available revenues, other than receipts from federal forest revenues distributed to school districts pursuant to RCW 36.33.110, as the superintendent of public instruction may deem appropriate for consideration in computing state equalization support, excluding excess property tax levies, will constitute a basic education allocation in dollars for each annual average full time equivalent student enrolled, based upon one full school year of one hundred eighty days, except that for kindergartens one full school year may be ninety days as provided by RCW 28A.58.180(:

~~(1) The receipts from the one percent tax on real estate transactions pursuant to chapter 28A.45 RCW; and~~

~~(2) One hundred percent of the receipts from public utility district funds distributed to school districts pursuant to RCW 54.28.090; and~~

~~(3) One hundred percent of the receipts from federal forest revenues distributed to school districts pursuant to RCW 36.33.110; and~~

~~(4) One hundred percent of such other available revenues as the superintendent of public instruction may deem appropriate for consideration in computing state equalization support)).~~

Basic education shall be considered to be fully funded by those amounts of dollars appropriated by the legislature pursuant to RCW 28A.41.130 and 28A.41.140 to fund those program requirements identified in RCW 28A.58.754 in accordance with the formula and ratios provided in RCW 28A.41.140.

Operation of a program approved by the state board of education, for the purposes of this section, shall include a finding that the ratio of students per classroom teacher in grades kindergarten through three is not greater than the ratio of students per classroom teacher in grades four and above for such district: PROVIDED, That for the purposes of this section, "classroom teacher" shall be defined as an instructional employee possessing at least a provisional certificate, but not necessarily employed as a certificated employee, whose primary duty is the daily educational instruction of students: PROVIDED FURTHER, That the state board of education shall adopt rules and regulations to insure compliance with the student/teacher ratio provisions of this section, and such rules and regulations shall allow for exemptions for those special programs and/or school districts which may be deemed unable to practicably meet the student/teacher ratio requirements of this section by virtue of a small number of students: PROVIDED, FURTHER, That these rules and regulations shall provide that any district that has a ratio of no greater than twenty-five students per classroom teacher in grades kindergarten through three shall be in conformance with this section.

If a school district's basic education program fails to meet the basic education requirements enumerated in RCW 28A.41.130, 28A.41.140 and 28A.58.754, the state board of education shall require the superintendent of public instruction to withhold state funds in whole or in part for the basic education allocation until program compliance is assured: PROVIDED, ~~((That for the school years 1978 through 1981 the state board of education may waive this requirement in the event of levy failure: PROVIDED FURTHER,))~~ That the state board of education may waive this requirement in the event of substantial lack of classroom space.

NEW SECTION. Sec. 13. There is added to chapter 223, Laws of 1969 ex. sess. and to chapter 28A.41 RCW a new section to read as follows:

The board of directors of a school district may, by properly executed resolution, request that the superintendent of public instruction direct a portion of the district's basic education allocation be credited to the district's building fund and/or bond redemption fund. Moneys so credited shall be used solely for school building purposes.

NEW SECTION. Sec. 14. Chapter 28A.45 RCW, as amended, repealed, and added to by this 1980 act and as amended, repealed, and added to by any other enactment during a regular or extraordinary session of this

forty-sixth legislature, is hereby added to and shall be recodified as a new chapter in Title 82 RCW.

NEW SECTION. Sec. 15. This 1980 act shall not be construed as invalidating, abating, or otherwise affecting any existing right acquired or any liability or obligation incurred under the provisions of the statutes amended or repealed, nor any process, proceeding, or judgment involving the assessment of any property or the levy or collection of any tax thereunder, nor the validity of any certificate of delinquency, tax deed or other instrument of sale or other proceeding thereunder, nor any criminal or civil proceeding instituted thereunder, nor any rule, regulation or order promulgated thereunder, nor any administrative action taken thereunder. Funds received by the county treasurer as payment of a tax liability incurred under a statute repealed by this 1980 act shall be paid and accounted for as provided in section 6 of this 1980 act.

NEW SECTION. Sec. 16. It is the intent of this 1980 act to simplify the bookkeeping procedures for the state treasurer's office and for the school districts but not to impact the amount of revenues covered by this 1980 act to the various counties and other taxing districts.

Sec. 17. Section 28A.47.073, chapter 223, Laws of 1969 ex. sess. and RCW 28A.47.073 are each amended to read as follows:

Whenever funds are ((specifically)) appropriated for modernization of existing school facilities, the state board of education is authorized to approve the use of such funds for modernization of existing facilities, modernization being limited to major structural changes in such facilities and, as necessary to bring such facilities into compliance with the handicapped access requirements of section 504 of the federal rehabilitation act of 1973 (29 U.S.C. Sec. 706) and rules implementing the act, both major and minor structural changes, and may include as incidental thereto the replacement of fixtures, fittings, furnishings and service systems of a building in order to bring it up to a contemporary state consistent with the needs of changing educational programs. The allocation of such funds shall be made upon the same basis as funds used for the financing of a new school plant project utilized for a similar purpose.

Sec. 18. Section 2, chapter 244, Laws of 1969 ex. sess. as last amended by section 1, chapter 56, Laws of 1974 ex. sess. and RCW 28A.47.801 are each amended to read as follows:

Funds appropriated to the state board of education from the common school construction fund shall be allotted by the state board of education in accordance with student enrollment as computed for the purposes of RCW 28A.41.140 and the provisions of RCW 28A.47.800 through 28A.47.811: PROVIDED, That no allotment shall be made to a school district for the purpose aforesaid until such district has provided funds for school building construction purposes through the authorization of bonds or through the

authorization of excess tax levies or both in an amount equivalent to two and one-half percent of the value of its taxable property, as defined in RCW 39.36.015, or such lesser amount as may be required by the state board of education: PROVIDED FURTHER, That no such matching funds shall be required as a condition to the allotment of funds for the purpose of making major or minor structural changes to existing school facilities in order to bring such facilities into compliance with the handicapped access requirements of section 504 of the federal rehabilitation act of 1973 (29 U.S.C. Sec. 706) and rules implementing the act. The state board of education shall prescribe and make effective such rules and regulations as are necessary to equate insofar as possible the efforts made by school districts to provide capital funds by the means aforesaid.

NEW SECTION. Sec. 19. In lieu of the funds appropriated by section 196, chapter 270, Laws of 1979 ex. sess., there is appropriated the following amounts from the common school construction fund for the biennium ending June 30, 1981, to provide for the planning, construction, and modernization as provided for in RCW 28A.47.073 of common school buildings, the initial equipping thereof, and the development of building sites: PROVIDED, That not more than \$8,000,000 of this appropriation may be used for minor building alterations and renovations which are necessary to comply with the handicapped access requirements of section 504 of the federal rehabilitation act of 1973 (29 U.S.C. Sec. 706).

		Reappropriation	Appropriation
Com Sch Constr Fund		76,123,000	288,000,000
Project	Estimated	Estimated	Estimated
Costs	Costs	Total	Completion
Through	7/1/81 and	Costs	Date
6/30/79	Thereafter		
83,875,000	292,000,000	739,998,000	6/81

NEW SECTION. Sec. 20. Sections 17, 18, and 19 of this act are necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately. The remainder of this act shall take effect on September 1, 1981.

NEW SECTION. Sec. 21. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

- Passed the Senate March 3, 1980.
- Passed the House March 7, 1980.
- Approved by the Governor April 1, 1980.
- Filed in Office of Secretary of State April 1, 1980.