

CHAPTER 1

[Senate Bill No. 6913]

LOCAL CRIMINAL JUSTICE FISCAL ASSISTANCE

AN ACT Relating to local government; amending RCW 82.14.050, 82.14.060, 43.84.090, 43.84.092, 63.29.190, 46.16.216, 46.20.270, 84.52.054, 17.28.100, 17.28.252, 35.58.090, 35.58.116, 35.61.210, 36.58.150, 36.60.040, 36.68.480, 36.69.140, 36.83.030, 56.04.050, 57.04.050, 67.38.130, 70.44.060, 70.94.091, 84.52.010, 84.52.043, 84.52.052, 84.52.053, 84.52.056, 84.69.020, 43.135.060, 82.44.110, 82.14.210, 42.17.310, and 81.— (section 43, chapter 43, Laws of 1990); reenacting and amending RCW 36.68.520; adding a new section to chapter 82.44 RCW; adding new sections to chapter 82.14 RCW; adding a new section to chapter 63.29 RCW; adding a new section to chapter 84.52 RCW; repealing RCW 29.30.111, 36.68.525, 36.69.145, and 84.52.069; creating new sections; making appropriations; providing expiration dates; providing effective dates; providing a contingent effective date; and declaring an emergency.

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

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NEW SECTION. Sec. 1. The legislature finds and declares that local government criminal justice systems are in need of assistance. Many counties and cities are unable to provide sufficient funding for additional police protection, mitigation of congested court systems, and relief of overcrowded jails.

In order to ensure public safety, it is necessary to provide fiscal assistance to help local governments to respond immediately to these criminal justice problems, while initiating a review of the criminal justice needs of cities and counties and the resources available to address those needs.

To provide for a more efficient and effective response to these problems, the legislature encourages cities and counties to coordinate strategies against crime and use multijurisdictional and innovative approaches in addressing criminal justice problems.

The legislature intends to provide fiscal assistance to counties and cities in the manner provided in this act until the report of the task force created under section 1001 of this act is available for consideration by the legislature.

PART I
CRIMINAL JUSTICE FUNDING

NEW SECTION. Sec. 101. A new section is added to chapter 82.44 RCW to read as follows:

On the last day of July, the state treasurer based upon information provided by the department of licensing shall make the following apportionment and distribution of motor vehicle excise taxes deposited in the general fund, except taxes collected under RCW 82.44.020(6), in addition to the distributions under RCW 82.44.150.

(1) A sum equal to 7.4729 percent thereof shall be allocable to the county criminal justice assistance account for distribution under section 102 of this act;

(2) A sum equal to 1.4946 percent thereof shall be allocable to the municipal criminal justice assistance account for distribution under section 104 of this act;

(3) A sum equal to 1.4946 percent shall be allocable to the municipal criminal justice account for distribution under section 105 of this act.

This section expires September 1, 1990.

NEW SECTION. Sec. 102. A new section is added to chapter 82.14 RCW to read as follows:

(1) The county criminal justice assistance account is created in the state treasury. The account shall consist of all motor vehicle excise tax receipts deposited into the account under chapter 82.44 RCW.

(2) The moneys deposited in the county criminal justice assistance account for distribution under this section shall be distributed at such times as distributions are made under RCW 82.44.150 and on the relative basis of each county's funding factor as determined under this subsection.

(a) A county's funding factor is the sum of:

(i) The population of the county, divided by one thousand, and multiplied by two-tenths;

(ii) The crime rate of the county, multiplied by three-tenths; and

(iii) The annual number of criminal cases filed in the county superior court, for each one thousand in population, multiplied by five-tenths.

(b) Under this section and sections 104 and 105 of this act:

(i) The population of the county or city shall be as last determined by the office of financial management;

(ii) The crime rate of the county or city is the annual occurrence of specified criminal offenses, as calculated in the most recent annual report on

crime in Washington state as published by the Washington association of sheriffs and police chiefs, for each one thousand in population;

(iii) The annual number of criminal cases filed in the county superior court shall be determined by the most recent annual report of the courts of Washington, as published by the office of the administrator for the courts.

(iv) Distributions and eligibility for distributions in the 89-91 biennium shall be based on 1988 figures for both the crime rate as described under (ii) of this subsection and the annual number of criminal cases that are filed as described under (iii) of this subsection. Future distributions shall be based on the most recent figures for both the crime rate as described under (ii) of this subsection and the annual number of criminal cases that are filed as described under (iii) of this subsection.

(3) Moneys distributed under this section shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding.

(4) This section expires January 1, 1994.

NEW SECTION. Sec. 103. A new section is added to chapter 82.14 RCW to read as follows:

(1) The moneys appropriated for distribution under this section shall be distributed at such times as distributions are made under RCW 82.44-.150. Such moneys shall be distributed to the counties of the state ratably on the basis of population as last determined by the office of financial management.

(2) Moneys distributed under this section shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding.

(3) This section expires July 1, 1991.

NEW SECTION. Sec. 104. A new section is added to chapter 82.14 RCW to read as follows:

(1) The municipal criminal justice assistance account is created in the state treasury. The account shall consist of all motor vehicle excise tax receipts deposited into the account under chapter 82.44 RCW.

(2) No city may receive a distribution under this section from the municipal criminal justice assistance account unless:

(a) The city has a crime rate in excess of one hundred twenty-five percent of the state-wide average as calculated in the most recent annual report on crime in Washington state as published by the Washington association of sheriffs and police chiefs;

(b) The city has levied the tax authorized in RCW 82.14.030(2) at the maximum rate or the tax authorized in RCW 82.46.010(2) at the maximum rate; and

(c) The city has a per capita yield from the tax imposed under RCW 82.14.030(1) at the maximum rate of less than one hundred fifty percent of

the state-wide average per capita yield for all cities from such local sales and use tax.

(3) The moneys deposited in the municipal criminal justice account for distribution under this section shall be distributed at such times as distributions are made under RCW 82.44.150. The distributions shall be made as follows:

(a) Thirty percent of the moneys shall be distributed ratably based on population as last determined by the office of financial management to those cities eligible under subsection (2) of this section that have a crime rate determined under subsection (2)(a) of this section which is greater than two times the state-wide average crime rate. No city may receive more than fifty percent of any moneys distributed under this subsection (a).

(b) The remainder of the moneys shall be distributed to all cities eligible under subsection (2) of this section ratably based on population as last determined by the office of financial management.

(4) No city may receive more than thirty percent of all moneys distributed under subsection (3) of this section.

(5) Moneys distributed under this section shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding.

(6) This section expires January 1, 1994.

NEW SECTION. Sec. 105. A new section is added to chapter 82.14 RCW to read as follows:

(1) The moneys deposited in the municipal criminal justice assistance account for distribution under this section shall be distributed at such times as distributions are made under RCW 82.44.150. Such moneys shall be distributed to the cities of the state as follows:

(a) For fiscal year 1991, each city with a population of under ten thousand shall receive a distribution of three thousand two hundred fifty dollars. Any remaining moneys shall be distributed to all cities ratably on the basis of population as last determined by the office of financial management.

(b) For fiscal year 1992 and thereafter, each city with a population of under ten thousand shall receive a distribution of two thousand seven hundred fifty dollars. Any remaining moneys shall be distributed to all cities ratably on the basis of population as last determined by the office of financial management.

(2) Moneys distributed under this section shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding.

(3) This section expires January 1, 1994.

NEW SECTION. Sec. 106. For the biennium ending June 30, 1991, the state treasurer shall transfer the following sums from the state general fund:

(1) Seven million five hundred thousand dollars to the county criminal justice assistance account; and

(2) Ten million dollars to the municipal criminal justice assistance account.

PART II

LOCAL SALES TAX DISTRIBUTIONS

Sec. 201. Section 6, chapter 94, Laws of 1970 ex. sess. as last amended by section 81, chapter 57, Laws of 1985 and RCW 82.14.050 are each amended to read as follows:

The counties, (~~((metropolitan municipal corporations and))~~) cities, and transportation authorities under RCW 82.14.045 shall contract, prior to the effective date of a resolution or ordinance imposing a sales and use tax, the administration and collection to the state department of revenue, which shall deduct a percentage amount, as provided by contract, not to exceed two percent of the taxes collected for administration and collection expenses incurred by the department. The remainder of any portion of any tax authorized by this chapter which is collected by the department of revenue shall be deposited by the state department of revenue in the local sales and use tax account hereby created in the state treasury. Moneys in the local sales and use tax account may be spent only for distribution to counties, (~~((metropolitan municipal corporations, and))~~) cities, and transportation authorities imposing a sales and use tax. All administrative provisions in chapters 82.03, 82.08, 82.12, and 82.32 RCW, as they now exist or may hereafter be amended, shall, insofar as they are applicable to state sales and use taxes, be applicable to taxes imposed pursuant to this chapter. All earnings of investments of balances in the local sales and use tax account shall be credited to the local sales and use tax account and distributed to the counties, cities, and transportation authorities monthly.

Sec. 202. Section 7, chapter 94, Laws of 1970 ex. sess. as last amended by section 11, chapter 4, Laws of 1981 2nd ex. sess. and RCW 82.14.060 are each amended to read as follows:

~~((Bimonthly))~~ Monthly the state treasurer shall make distribution from the local sales and use tax account to the counties, (~~((metropolitan municipal corporations and))~~) cities, and transportation authorities the amount of tax collected on behalf of each county, (~~((metropolitan municipal corporation or))~~) city, or transportation authority, less the deduction provided for in RCW 82.14.050. The state treasurer shall make the distribution under this section without appropriation.

In the event that any ordinance or resolution imposes a sales and use tax at a rate in excess of the applicable limits contained herein, such ordinance or resolution shall not be considered void in toto, but only with respect to that portion of the rate which is in excess of the applicable limits contained herein.

Sec. 203. Section 43.84.090, chapter 8, Laws of 1965 as last amended by section 5, chapter 106, Laws of 1990 and RCW 43.84.090 are each amended to read as follows:

Except as otherwise provided by RCW 43.250.030 ~~((and))~~, 67.40.025, and 82.14.050, twenty percent of all income received from such investments shall be deposited in the state general fund.

Sec. 204. Section 51, chapter 57, Laws of 1985 as amended by section 12, chapter 419, Laws of 1989 and RCW 43.84.092 are each amended to read as follows:

Except as provided in RCW 43.84.090, all earnings of investments of surplus balances in the state treasury shall be deposited to the treasury income account, which account is hereby established in the state treasury.

~~((On or before July 20 of each year))~~ Except as provided in RCW 82.14.050, the state treasurer shall distribute ((and)), on or before July 20 of each year, the earnings credited to the treasury income account as of June 30 to the funds for the fiscal year in which it was earned. Except as otherwise provided by statute, the state treasurer shall credit the various accounts and funds in the state treasury their proportionate share of earnings based upon each fund's average daily balance for the period: PROVIDED, That earnings on the balances of the forest reserve fund, the federal forest revolving fund, the liquor excise tax fund, the treasury income account, the suspense account, the undistributed receipts account, the state payroll revolving account, the agency vendor payment revolving fund, and the local leasehold excise tax account ~~((, and the local sales and use tax account))~~ shall be credited to the state treasurer's service fund: PROVIDED FURTHER, That earnings on the balances of the agency payroll revolving fund, the special fund salary and insurance contribution increase revolving fund and special fund semimonthly payroll revolving fund shall be credited to the state general fund.

NEW SECTION. Sec. 205. Sections 201 through 204 of this act shall not be effective for earnings on balances prior to July 1, 1990, regardless of when a distribution is made.

PART III UNCLAIMED PROPERTY

NEW SECTION. Sec. 301. A new section is added to chapter 63.29 RCW to read as follows:

A local government holding abandoned intangible property that is not forwarded to the department of revenue, as authorized under RCW 63.29-.190, shall not be required to maintain current records of this property for longer than five years after the property is presumed to be abandoned, and at that time may archive records of this intangible property and transfer the intangible property to its general fund. However, the local government shall

remain liable to pay the intangible property to a person or entity subsequently establishing its ownership of this intangible property.

Sec. 302. Section 19, chapter 179, Laws of 1983 and RCW 63.29.190 are each amended to read as follows:

(1) Except as otherwise provided in subsections (2) and (3) of this section, a person who is required to file a report under RCW 63.29.170, within six months after the final date for filing the report as required by RCW 63.29.170, shall pay or deliver to the department all abandoned property required to be reported. Counties, cities, towns, and other municipal and quasi-municipal corporations that hold funds representing warrants canceled pursuant to RCW 36.22.100 and 39.56.040, excess proceeds from property tax and irrigation district foreclosures, and property tax overpayments or refunds may retain the funds until the owner notifies them and establishes ownership as provided in section 301 of this 1990 act. Counties, cities, towns, or other municipal or quasi-municipal corporations shall provide to the department a report of property it is holding pursuant to this section. The report shall identify the property and owner in the manner provided in RCW 63.29.170 and the department shall publish the information as provided in RCW 63.29.180.

(2) If the owner establishes the right to receive the abandoned property to the satisfaction of the holder before the property has been delivered or it appears that for some other reason the presumption of abandonment is erroneous, the holder need not pay or deliver the property to the department, and the property will no longer be presumed abandoned. In that case, the holder shall file with the department a verified written explanation of the proof of claim or of the error in the presumption of abandonment.

(3) Property reported under RCW 63.29.170 for which the holder is not required to report the name of the apparent owner must be delivered to the department at the time of filing the report.

(4) The holder of an interest under RCW 63.29.100 shall deliver a duplicate certificate or other evidence of ownership if the holder does not issue certificates of ownership to the department. Upon delivery of a duplicate certificate to the department, the holder and any transfer agent, registrar, or other person acting for or on behalf of a holder in executing or delivering the duplicate certificate is relieved of all liability of every kind in accordance with RCW 63.29.200 to every person, including any person acquiring the original certificate or the duplicate of the certificate issued to the department, for any losses or damages resulting to any person by the issuance and delivery to the department of the duplicate certificate.

NEW SECTION. Sec. 303. Any funds covered by RCW 63.29.190 that were received by the state prior to the effective date of this section shall be retained by the state of Washington, and any such funds not remitted to the state prior to the effective date of this section may be retained as provided for under RCW 63.29.190.

PART IV
PARKING VIOLATIONS

Sec. 401. Section 1, chapter 224, Laws of 1984 and RCW 46.16.216 are each amended to read as follows:

(1) To renew a vehicle license, an applicant shall satisfy all listed standing, stopping, and parking violations for the vehicle incurred while the vehicle was registered in the applicant's name and forwarded to the department pursuant to RCW 46.20.270(3). For the purposes of this section, "listed" standing, stopping, and parking violations include only those violations for which notice has been received from local agencies by the department one hundred (~~fifty~~) twenty days or more before the date the vehicle license expires and that are placed on the records of the department. Notice of such violations received by the department later than one hundred (~~fifty~~) twenty days before that date that are not satisfied shall be considered by the department in connection with any applications for license renewal in any subsequent license year. The renewal application may be processed by the department or its agents only if the applicant:

(a) Presents a preprinted renewal application showing no listed standing, stopping, and parking violations, or in the absence of such presentation, the agent verifies the information that would be contained on the preprinted renewal application; or

(b) If listed standing, stopping, and parking violations exist, presents proof of payment and pays a (~~ten~~) fifteen dollar surcharge.

(2) The (~~ten-dollar~~) surcharge shall be allocated as follows:

(a) (~~Five~~) Ten dollars shall be deposited in the motor vehicle fund to be used exclusively for the administrative costs of the department of licensing; and

(b) Five dollars shall be retained by the agent handling the renewal application to be used by the agent for the administration of this section.

(3) If there is a change in the registered owner of the vehicle, the department shall forward the information regarding the change to the local charging jurisdiction and release any hold on the renewal of the vehicle license resulting from parking violations incurred while the certificate of license registration was in a previous registered owner's name.

(4) The department shall send to all registered owners of vehicles who have been reported to have outstanding listed parking violations, at the time of renewal, a statement setting out the dates and jurisdictions in which the violations occurred as well as the amounts of unpaid fines and penalties relating to them and the surcharge to be collected.

Sec. 402. Section 46.20.270, chapter 12, Laws of 1961 as last amended by section 42, chapter 250, Laws of 1990 and RCW 46.20.270 are each amended to read as follows:

(1) Whenever any person is convicted of any offense for which this title makes mandatory the suspension or revocation of the driver's license of such

person by the department, the privilege of the person to operate a vehicle is suspended until the department takes the action required by this chapter, and the court in which such conviction is had shall forthwith secure the immediate forfeiture of the driver's license of such convicted person and immediately forward such driver's license to the department, and on failure of such convicted person to deliver such driver's license the judge shall cause such person to be confined for the period of such suspension or revocation or until such driver's license is delivered to such judge: PROVIDED, That if the convicted person testifies that he or she does not and at the time of the offense did not have a current and valid vehicle driver's license, the judge shall cause such person to be charged with the operation of a motor vehicle without a current and valid driver's license and on conviction punished as by law provided, and the department may not issue a driver's license to such persons during the period of suspension or revocation: PROVIDED, ALSO, That if the driver's license of such convicted person has been lost or destroyed and such convicted person makes an affidavit to that effect, sworn to before the judge, the convicted person may not be so confined, but the department may not issue or reissue a driver's license for such convicted person during the period of such suspension or revocation: PROVIDED, That perfection of notice of appeal shall stay the execution of sentence including the suspension and/or revocation of the driver's license.

(2) Every court having jurisdiction over offenses committed under this chapter, or any other act of this state or municipal ordinance adopted by a local authority regulating the operation of motor vehicles on highways, or any federal authority having jurisdiction over offenses substantially the same as those set forth in Title 46 RCW which occur on federal installations within this state, shall forward to the department within ten days of a forfeiture of bail or collateral deposited to secure the defendant's appearance in court, a payment of a fine or penalty, a plea of guilty or a finding of guilt, or a finding that any person has committed a traffic infraction an abstract of the court record in the form prescribed by rule of the supreme court, showing the conviction of any person or the finding that any person has committed a traffic infraction in said court for a violation of any said laws other than regulations governing standing, stopping, parking, and pedestrian offenses.

(3) Every municipality having jurisdiction over offenses committed under this chapter, or under any other act of this state or municipal ordinance adopted by a local authority regulating the operation of motor vehicles on highways, may forward to the department within ten days of failure to respond, failure to pay a penalty, failure to appear at a hearing to contest the determination that a violation of any statute, ordinance, or regulation relating to standing, stopping, or parking has been committed, or failure to appear at a hearing to explain mitigating circumstances, an abstract of the citation record in the form prescribed by rule of the department, showing

the finding by such municipality that ~~((three))~~ two or more violations of laws governing standing, stopping, and parking have been committed and indicating the nature of the defendant's failure to act. Such violations may not have occurred while the vehicle is stolen from the registered owner or is leased or rented under a bona fide commercial vehicle lease or rental agreement between a lessor engaged in the business of leasing vehicles and a lessee who is not the vehicle's registered owner. The department may enter into agreements of reciprocity with the duly authorized representatives of the states for reporting to each other violations of laws governing standing, stopping, and parking.

(4) For the purposes of Title 46 RCW the term "conviction" means a final conviction in a state or municipal court or by any federal authority having jurisdiction over offenses substantially the same as those set forth in Title 46 RCW which occur on federal installations in this state, an unvacated forfeiture of bail or collateral deposited to secure a defendant's appearance in court, the payment of a fine, a plea of guilty, or a finding of guilt on a traffic law violation charge, regardless of whether the imposition of sentence or sanctions are deferred or the penalty is suspended, but not including entry into a deferred prosecution agreement under chapter 10.05 RCW.

(5) For the purposes of Title 46 RCW the term "finding that a traffic infraction has been committed" means a failure to respond to a notice of infraction or a determination made by a court pursuant to this chapter. Payment of a monetary penalty made pursuant to RCW 46.63.070(2) is deemed equivalent to such a finding.

PART V SIX-YEAR LEVIES

Sec. 501. Section 84.52.054, chapter 15, Laws of 1961 as last amended by section 2, chapter 133, Laws of 1986 and RCW 84.52.054 are each amended to read as follows:

Except as provided in RCW 84.52.056, every ballot proposition authorizing the imposition of property taxes, including the additional taxes provided for in ((subparagraph (a) of the seventeenth amendment to)) Article VII, section 2(a) of the state Constitution ((as amended by Amendment 59 and as thereafter amended)), and specifically authorized by RCW 84.52.052, ((as now or hereafter amended, and RCW)) 84.52.053, and 84.52.0531, shall be set forth in terms of either dollars ((on the ballot of the proposition to be submitted to the voters)), together with an estimate of the dollar rate or rates of tax levy that will be required to produce the dollar amount((, and)) or amounts, or in terms of a dollar rate or rates of tax levy. If the additional tax is expressed in terms of dollars, the county assessor, in spreading this tax upon the rolls, shall determine the eventual dollar rate required to produce the amount of dollars so voted upon, regardless of the

estimate of dollar rate of tax levy carried in said proposition. In the case of a ~~((school district))~~ proposition to authorize levies for a particular period of from two to six years, the tax for each year shall be set forth in terms of either a dollar amount and the corresponding estimate of the dollar rate of tax levy ~~((shall be set forth))~~, or a dollar rate of tax levy, for each of the years in that period. The dollar amount or rate of tax levy for each annual levy in the particular period may be equal or in different amounts.

Sec. 502. Section 10, chapter 153, Laws of 1957 as last amended by section 1, chapter 217, Laws of 1982 and RCW 17.28.100 are each amended to read as follows:

At the same election there shall be submitted to the voters residing within the district, for their approval or rejection, a proposition authorizing the mosquito control district, if formed, to levy at the earliest time permitted by law on all taxable property located within the mosquito control district a general tax, for one year, of up to twenty-five cents per thousand dollars of assessed value in excess of any constitutional or statutory limitation for authorized purposes of the mosquito control district. The proposition shall be expressed on the ballots in substantially the following form:

"ONE YEAR CENTS PER THOUSAND
DOLLARS OF ASSESSED VALUE LEVY

"Shall the mosquito control district, if formed, levy a general tax of cents per thousand dollars of assessed value for one year upon all the taxable property within said district in excess of the constitutional and/or statutory tax limits for authorized purposes of the district?

YES
NO

Such proposition to be effective must be approved by a majority of at least three-fifths of the persons voting on the proposition to levy such tax in the manner set forth in Article VII, section 2(a) of the Constitution of this state(~~(; as amended by Amendment 59 and as thereafter amended)~~).

Sec. 503. Section 4, chapter 64, Laws of 1959 as amended by section 3, chapter 195, Laws of 1973 1st ex. sess. and RCW 17.28.252 are each amended to read as follows:

A mosquito control district shall have the power to levy additional taxes in excess of the constitutional and/or statutory limitations for any of the authorized purposes of such district, not in excess of fifty cents per thousand dollars of assessed value per year for up to a six-year period when authorized so to do by the electors of such district by a three-fifths majority of those voting on the proposition in the manner set forth in Article VII, section 2(a) of the Constitution of this state, ~~((as amended by Amendment 59 and as thereafter amended))~~ at such time as may be fixed by the board of trustees for the district, which special election may be called by the board

of trustees of the district, at which special election the proposition of authorizing such excess levy or levies shall be submitted in such form as to enable the voters favoring the proposition to vote "Yes" and those opposing thereto to vote "No". Nothing herein shall be construed to prevent holding the foregoing special election at the same time as that fixed for a general election.

Sec. 504. Section 35.58.090, chapter 7, Laws of 1965 as amended by section 23, chapter 195, Laws of 1973 1st ex. sess. and RCW 35.58.090 are each amended to read as follows:

The election on the formation of the metropolitan municipal corporation shall be conducted by the auditor of the central county in accordance with the general election laws of the state and the results thereof shall be canvassed by the county canvassing board of the central county, which shall certify the result of the election to the ~~((board of))~~ county ~~((commissioners))~~ legislative authority of the central county, and shall cause a certified copy of such canvass to be filed in the office of the secretary of state. Notice of the election shall be published in one or more newspapers of general circulation in each component county in the manner provided in the general election laws. No person shall be entitled to vote at such election unless he is a qualified voter under the laws of the state in effect at the time of such election and has resided within the metropolitan area for at least thirty days preceding the date of the election. The ballot proposition shall be in substantially the following form:

"FORMATION OF METROPOLITAN MUNICIPAL CORPORATION

Shall a metropolitan municipal corporation be established for the area described in a resolution of the ~~((board of commissioners))~~ legislative authority of county adopted on the day of, 19.., to perform the metropolitan functions of (here insert the title of each of the functions to be authorized as set forth in the petition or initial resolution).

- YES
- NO

If a majority of the persons voting on the proposition residing within the central city shall vote in favor thereof and a majority of the persons voting on the proposition residing in the metropolitan area outside of the central city shall vote in favor thereof, the metropolitan municipal corporation shall thereupon be established and the ~~((board of commissioners))~~ county legislative authority of the central county shall adopt a resolution setting a time and place for the first meeting of the metropolitan council which shall be held not later than thirty days after the date of such election. A copy of such resolution shall be transmitted to the legislative body of

each component city and county and of each special district which shall be affected by the particular metropolitan functions authorized.

At the same election there shall be submitted to the voters residing within the metropolitan area, for their approval or rejection, a proposition authorizing the metropolitan municipal corporation, if formed, to levy at the earliest time permitted by law on all taxable property located within the metropolitan municipal corporation a general tax, for one year, of twenty-five cents per thousand dollars of assessed value in excess of any constitutional or statutory limitation for authorized purposes of the metropolitan municipal corporation. The proposition shall be expressed on the ballots in substantially the following form:

**"ONE YEAR TWENTY-FIVE CENTS
PER THOUSAND DOLLARS OF
ASSESSED VALUE LEVY**

Shall the metropolitan municipal corporation, if formed, levy a general tax of twenty-five cents per thousand dollars of assessed value for one year upon all the taxable property within said corporation in excess of the constitutional and/or statutory tax limits for authorized purposes of the corporation?

- YES.....
- NO

Such proposition to be effective must be approved by a majority of at least three-fifths of the persons voting on the proposition to levy such tax in the manner set forth in Article VII, section 2(a) of the Constitution of this state(~~(, as amended by Amendment 59 and as thereafter amended)~~).

Sec. 505. Section 9, chapter 105, Laws of 1967 and RCW 35.58.116 are each amended to read as follows:

The metropolitan council may at the same election called to authorize the performance of an additional function or at a special election called by the council after it has been authorized to perform any metropolitan function submit a proposition for the issuance of general obligation bonds for capital purposes as provided in RCW 35.58.450 or a proposition for the levy of a general tax or taxes for any authorized purpose for ~~((one year))~~ up to a six-year period in such total dollar amount or amounts, or rate or rates, as the metropolitan council may determine and specify in such proposition. Any such proposition to be effective must be assented to by ~~((at least three-fifths of the persons voting thereon and the number of persons voting on such proposition shall constitute not less than forty percent of the total number of votes cast within the metropolitan area at the last preceding state general election))~~ the voters of the metropolitan municipal corporation as provided in Article VII, section 2 (a) and (b). Any such proposition shall

only be effective if the performance of the additional function shall be authorized at such election or shall have been authorized prior thereto.

Sec. 506. Section 35.61.210, chapter 7, Laws of 1965 as last amended by section 3, chapter 234, Laws of 1990 and RCW 35.61.210 are each amended to read as follows:

The board of park commissioners may levy or cause to be levied a general tax on all the property located in said park district each year not to exceed fifty cents per thousand dollars of assessed value of the property in such park district. In addition, the board of park commissioners may levy or cause to be levied a general tax on all property located in said park district each year not to exceed twenty-five cents per thousand dollars of assessed valuation. Although park districts are authorized to impose two separate regular property tax levies, the levies shall be considered to be a single levy for purposes of the one hundred six percent limitation provided for in chapter 84.55 RCW.

The board is hereby authorized to levy a general tax or taxes for up to a six-year period in excess of its regular property tax levy or levies when authorized so to do at a special election conducted in accordance with and subject to all the requirements of the Constitution and laws of the state now in force or hereafter enacted governing the limitation of tax levies. The board is hereby authorized to call a special election for the purpose of submitting to the qualified voters of the park district a proposition to levy a tax in excess of the seventy-five cents per thousand dollars of assessed value herein specifically authorized. The manner of submitting any such proposition, of certifying the same, and of giving or publishing notice thereof, shall be as provided by law for the submission of propositions by cities or towns.

The board shall include in its general tax levy for each year a sufficient sum to pay the interest on all outstanding bonds and may include a sufficient amount to create a sinking fund for the redemption of all outstanding bonds. The levy shall be certified to the proper county officials for collection the same as other general taxes and when collected, the general tax shall be placed in a separate fund in the office of the county treasurer to be known as the "metropolitan park district fund" and paid out on warrants.

Sec. 507. Section 6, chapter 175, Laws of 1982 as last amended by section 25, chapter 186, Laws of 1984 and RCW 36.58.150 are each amended to read as follows:

(1) A solid waste disposal district shall not have the power to levy an annual levy without voter approval, but it shall have the power to levy a tax or taxes, in excess of the one percent limitation, upon the property within the district for up to a (~~one-year~~) six-year period to be used for operating or capital purposes whenever authorized by the electors of the district pursuant to RCW 84.52.052 and Article VII, section 2(a) of the state Constitution.

A solid waste disposal district may issue general obligation bonds for capital purposes only, subject to the limitations prescribed in RCW 39.36.020(1), and may provide for the retirement of the bonds by voter-approved bond retirement tax levies pursuant to Article VII, section 2(b) of the state Constitution and RCW 84.52.056. Such general obligation bonds shall be issued and sold in accordance with chapter 39.46 RCW.

A solid waste disposal district may issue revenue bonds to fund its activities. Such revenue bonds may be in any form, including bearer bonds or registered bonds as provided in RCW 39.46.030.

(2) Notwithstanding subsection (1) of this section, such revenue bonds may be issued and sold in accordance with chapter 39.46 RCW.

Sec. 508. Section 11, chapter 303, Laws of 1983 and RCW 36.60.040 are each amended to read as follows:

A county rail district is not authorized to impose a regular ad valorem property tax levy but may:

(1) Levy an ad valorem property tax or taxes, in excess of the one percent limitation, upon the property within the district for up to a (~~one-year~~) six-year period to be used for operating or capital purposes whenever authorized by the voters of the district pursuant to RCW 84.52.052 and Article VII, section 2(a) of the state Constitution.

(2) Provide for the retirement of voter approved general obligation bonds, issued for capital purposes only, by levying bond retirement ad valorem property tax levies, in excess of the one percent limitation, whenever authorized by the voters of the district pursuant to Article VII, section 2(b) of the state Constitution and RCW 84.52.056.

Sec. 509. Section 9, chapter 218, Laws of 1963 as last amended by section 7, chapter 131, Laws of 1984 and RCW 36.68.480 are each amended to read as follows:

If the petition or resolution initiating the formation of the proposed park and recreation service area proposes that the initial capital or operational costs are to be financed by (~~regular property tax levies for a six-year period as authorized by RCW 36.68.525, or~~) an annual excess levy or levies, or that proposed capital costs are to be financed by the issuance of general obligation bonds and bond retirement levies, a proposition or propositions for such purpose or purposes shall be submitted to the voters of the proposed service area at the same election. A proposition or propositions for (~~regular property tax levies for a six-year period as authorized by RCW 36.68.525;~~) an annual excess levy or levies, or the issuance of general obligation bonds and bond retirement levies, may also be submitted to the voters at any general or special election.

Sec. 510. Section 13, chapter 218, Laws of 1963 as last amended by section 8, chapter 131, Laws of 1984 and by section 29, chapter 186, Laws

of 1984 and RCW 36.68.520 are each reenacted and amended to read as follows:

(1) A park and recreation service area shall have the power to levy an annual excess levy or levies upon the property included within the service area if authorized at a special election called for the purpose in the manner prescribed by section 2, Article VII of the Constitution and by RCW 84.52.052.

~~((This))~~ The excess levy or levies may be either for operating fund or for capital outlay, or for a cumulative reserve fund.

(2) A service area may issue general obligation bonds for capital purposes only, not to exceed an amount, together with any outstanding nonvoter approved general obligation indebtedness, equal to three-eighths of one percent of the value of the taxable property within the district. Such districts additionally may issue general obligation bonds equal to two and one-half percent of the value of the taxable property within the district, as the term "value of the taxable property" is defined in RCW 39.36.015, when such bonds are approved by the voters of the district at a special election called for the purpose in accordance with the provisions of Article VIII, section 6 of the Constitution. Such bonds shall be issued and sold in accordance with chapter 39.46 RCW.

Bonds may be retired by excess property tax levies when such levies are approved by the voters at a special election in accordance with the provisions of Article VII, section 2 of the Constitution and RCW 84.52.056.

Any elections shall be held as provided in RCW 39.36.050.

Sec. 511. Section 36.69.140, chapter 4, Laws of 1963 as last amended by section 30, chapter 186, Laws of 1984 and RCW 36.69.140 are each amended to read as follows:

A park and recreation district shall have the power to levy an excess levy or levies upon the property included within the district, in the manner prescribed by Article VII, section 2, of the Constitution and by RCW 84.52.052. Such excess levy or levies may be either for operating funds or for capital outlay, or for a cumulative reserve fund. A park and recreation district may issue general obligation bonds for capital purposes only, not to exceed an amount, together with any outstanding nonvoter approved general obligation indebtedness equal to three-eighths of one percent of the value of the taxable property within such district, as the term "value of the taxable property" is defined in RCW 39.36.015. A park and recreation district may additionally issue general obligation bonds equal to one and one-fourth percent of the value of the taxable property within the district, as the term "value of the taxable property" is defined in RCW 39.36.015, when such bonds are approved by three-fifths of the voters of the district at a general or special election called for that purpose and may provide for the retirement thereof by levies in excess of dollar rate limitations in accordance with the provisions of RCW 84.52.056. When authorized by the voters of the

district, the district may issue interest bearing warrants payable out of and to the extent of excess levies authorized in the year in which the excess levy was approved. These elections shall be held as provided in RCW 39.36.050. Such bonds and warrants shall be issued and sold in accordance with chapter 39.46 RCW.

Sec. 512. Section 3, chapter 130, Laws of 1983 and RCW 36.83.030 are each amended to read as follows:

(1) A service district may levy an ad valorem property tax or taxes, in excess of the one percent limitation, upon the property within the district for up to a ((one-year)) six-year period whenever authorized by the voters of the district pursuant to RCW 84.52.052 and Article VII, section 2(a) of the state Constitution.

(2) A service district may provide for the retirement of voter approved general obligation bonds, issued for capital purposes only, by levying bond retirement ad valorem property tax levies, in excess of the one percent limitation, whenever authorized by the voters of the district pursuant to Article VII, section 2(b) of the state Constitution and RCW 84.52.056.

Sec. 513. Section 4, chapter 210, Laws of 1941 as last amended by section 22, chapter 259, Laws of 1990 and RCW 56.04.050 are each amended to read as follows:

Upon entry of the findings of the final hearing on the petition, if the ((commissioners)) county legislative authority finds the proposed sewer system will be conducive to the public health, welfare, and convenience and be of special benefit to the land within the boundaries of the proposed or reorganized district, ((they)) it shall call a special election by presenting a resolution to the county auditor at least forty-five days prior to the proposed election date. A special election will be held on a date decided by the ((commissioners)) county legislative authority in accordance with RCW 29.13.010 and 29.13.020. The ((commissioners)) county legislative authority shall cause to be published a notice of such election at least once a week for four successive weeks in a newspaper of general circulation in the county, setting forth the hours during which the polls will be open, the boundaries of the proposed or reorganized district as finally adopted, and the object of the election, and the notice shall also be posted for ten days in ten public places in the proposed or reorganized district. The proposition shall be expressed on the ballots in the following terms:

- Sewer District YES
- Sewer District NO

or in the reorganization of a district, the proposition shall be expressed on the ballot in the following terms:

- Sewer District Reorganization YES
- Sewer District Reorganization NO

giving in each instance the name of the district as decided by the board.

At the same election the county legislative authority shall submit a proposition to the voters, for their approval or rejection, authorizing the sewer district, if formed, to levy at the earliest time permitted by law on all property located in the district a general tax for one year, in excess of the tax limitations provided by law, in the amount specified in the petition to create the district, not to exceed one dollar and twenty-five cents per thousand dollars of assessed value, for general preliminary expenses of the district, the proposition to be expressed on the ballots in the following terms:

- One year dollars and cents per thousand dollars of assessed value tax YES
- One year dollars and cents per thousand dollars of assessed value tax NO

Such proposition to be effective must be approved by a majority of at least three-fifths of the registered voters thereof voting on the proposition in the manner set forth in Article VII, section 2(a) of the Constitution of this state(~~(, as amended by Amendment 59 and as thereafter amended)~~).

Sec. 514. Section 3, chapter 114, Laws of 1929 as last amended by section 28, chapter 259, Laws of 1990 and RCW 57.04.050 are each amended to read as follows:

Upon entry of the findings of the final hearing on the petition if one or more county legislative authorities find that the proposed district will be conducive to the public health, welfare, and convenience and be of special benefit to the land therein, they shall call a special election by presenting a resolution to the county auditor at least forty-five days prior to the proposed election date. A special election will be held on a date decided by the commissioners in accordance with RCW 29.13.010 and 29.13.020. The commissioners shall cause to be published a notice of the election for four successive weeks in a newspaper of general circulation in the proposed district, which notice shall state the hours during which the polls will be open, the boundaries of the district as finally adopted and the object of the election, and the notice shall also be posted for ten days in ten public places in the proposed district. In submitting the proposition to the voters, it shall be expressed on the ballots in the following terms:

- Water District YES
- Water District NO

giving the name of the district as provided in the petition.

At the same election a proposition shall be submitted to the voters, for their approval or rejection, authorizing the water district, if formed, to levy at the earliest time permitted by law on all property located in the district a general tax for one year, in excess of the limitations provided by law, in the amount specified in the petition to create the district, not to exceed one

dollar and twenty-five cents per thousand dollars of assessed value, for general preliminary expenses of the district, the proposition to be expressed on the ballots in the following terms:

- One year dollars and
 cents per thousand dol-
 lars of assessed value tax YES
- One year dollars and
 cents per thousand dol-
 lars of assessed value tax NO

Such proposition to be effective must be approved by a majority of at least three-fifths of the registered voters thereof voting on the proposition in the manner set forth in Article VII, section 2(a) of the Constitution of this state(~~(, as amended by Amendment 59 and as thereafter amended)~~).

Sec. 515. Section 13, chapter 22, Laws of 1982 1st ex. sess. as amended by section 4, chapter 131, Laws of 1984 and RCW 67.38.130 are each amended to read as follows:

The governing body of a cultural arts, stadium and convention district may levy or cause to levy the following ad valorem taxes:

~~(1) ((Regular ad valorem property tax levies in an amount equal to twenty-five cents or less per thousand dollars of the assessed value of property in the district in each year for six consecutive years when specifically authorized so to do by a majority of at least three-fifths of the electors thereof approving a proposition authorizing the levies submitted at a general or special election, at which election the number of persons voting "yes" on the proposition shall constitute three-fifths of a number equal to forty percentum of the total votes cast in such taxing district at the last preceding general election; or by a majority of at least three-fifths of the electors thereof voting on the proposition when the number of electors voting yes on the proposition exceeds forty percentum of the total votes cast in such taxing district in the last preceding general election. Ballot propositions shall conform with RCW 29.30.111.~~

In the event a cultural arts, stadium and convention district is levying property taxes, which in combination with property taxes levied by other taxing districts subject to the one percent limitation provided for in Article VII, section 2, of our state Constitution result in taxes in excess of the limitation provided for in RCW 84.52.043, the cultural arts, stadium and convention district property tax levy shall be reduced or eliminated before the property tax levies of other taxing districts are reduced. ~~PROVIDED, That no cultural arts, stadium, and convention district may pledge anticipated revenues derived from the property tax herein authorized as security for payments of bonds issued pursuant to subsection (1) of this section. PROVIDED, FURTHER, That such limitation shall not apply to property taxes approved pursuant to subsections (2) and (3) of this section.~~

~~The limitation in RCW 84.55.010 shall apply to levies after the first levy authorized under this section following the approval of such levy by voters pursuant to this section.~~

~~(2))~~ An annual excess ad valorem property tax or taxes for general district purposes when authorized by the district voters in the manner prescribed by section 2, Article VII of the Constitution and by RCW 84.52.052.

~~((3))~~ (2) Multi-year excess ad valorem property tax levies used to retire general obligation bond issues when authorized by the district voters in the manner prescribed by section 2, Article VII of the Constitution and by RCW 84.52.056.

~~((The district shall include in its regular property tax levy for each year a sum sufficient to pay the interest and principal on all outstanding general obligation bonds issued without voter approval pursuant to RCW 67.38.110 and may include a sum sufficient to create a sinking fund for the redemption of all outstanding bonds.))~~

Sec. 516. Section 6, chapter 264, Laws of 1945 as last amended by section 2, chapter 234, Laws of 1990 and RCW 70.44.060 are each amended to read as follows:

All public hospital districts organized under the provisions of this chapter shall have power:

(1) To make a survey of existing hospital and other health care facilities within and without such district.

(2) To construct, condemn and purchase, purchase, acquire, lease, add to, maintain, operate, develop and regulate, sell and convey all lands, property, property rights, equipment, hospital and other health care facilities and systems for the maintenance of hospitals, buildings, structures, and any and all other facilities, and to exercise the right of eminent domain to effectuate the foregoing purposes or for the acquisition and damaging of the same or property of any kind appurtenant thereto, and such right of eminent domain shall be exercised and instituted pursuant to a resolution of the commission and conducted in the same manner and by the same procedure as in or may be provided by law for the exercise of the power of eminent domain by incorporated cities and towns of the state of Washington in the acquisition of property rights: PROVIDED, That no public hospital district shall have the right of eminent domain and the power of condemnation against any health care facility.

(3) To lease existing hospital and other health care facilities and equipment and/or other property used in connection therewith, including ambulances, and to pay such rental therefor as the commissioners shall deem proper; to provide hospital and other health care services for residents of said district by facilities located outside the boundaries of said district, by contract or in any other manner said commissioners may deem expedient or necessary under the existing conditions; and said hospital district shall have

the power to contract with other communities, corporations, or individuals for the services provided by said hospital district; and they may further receive in said hospitals and other health care facilities and furnish proper and adequate services to all persons not residents of said district at such reasonable and fair compensation as may be considered proper: PROVIDED, That it must at all times make adequate provision for the needs of the district and residents of said district shall have prior rights to the available hospital and other health care facilities of said district, at rates set by the district commissioners.

(4) For the purpose aforesaid, it shall be lawful for any district so organized to take, condemn and purchase, lease, or acquire, any and all property, and property rights, including state and county lands, for any of the purposes aforesaid, and any and all other facilities necessary or convenient, and in connection with the construction, maintenance, and operation of any such hospitals and other health care facilities, subject, however, to the applicable limitations provided in subsection (2) of this section.

(5) To contract indebtedness or borrow money for corporate purposes on the credit of the corporation or the revenues of the hospitals thereof, and the revenues of any other facilities or services that the district is or hereafter may be authorized by law to provide, and to issue and sell: (a) Revenue bonds, revenue warrants, or other revenue obligations therefor payable solely out of a special fund or funds into which the district may pledge such amount of the revenues of the hospitals thereof, and the revenues of any other facilities or services that the district is or hereafter may be authorized by law to provide, to pay the same as the commissioners of the district may determine, such revenue bonds, warrants, or other obligations to be issued and sold in the same manner and subject to the same provisions as provided for the issuance of revenue bonds, warrants, or other obligations by cities or towns under the Municipal Revenue Bond Act, chapter 35.41 RCW(~~as may hereafter be amended~~); (b) general obligation bonds therefor in the manner and form as provided in RCW 70.44.110 and 70.44.130(~~as may hereafter be amended~~); or (c) interest-bearing warrants to be drawn on a fund pending deposit in such fund of money sufficient to redeem such warrants and to be issued and paid in such manner and upon such terms and conditions as the board of commissioners may deem to be in the best interest of the district; and to assign or sell hospital accounts receivable, and accounts receivable for the use of other facilities or services that the district is or hereafter may be authorized by law to provide, for collection with or without recourse. General obligation bonds shall be issued and sold in accordance with chapter 39.46 RCW. Revenue bonds, revenue warrants, or other revenue obligations may be issued and sold in accordance with chapter 39.46 RCW.

(6) To raise revenue by the levy of an annual tax on all taxable property within such public hospital district not to exceed fifty cents per thousand dollars of assessed value, and an additional annual tax on all taxable property within such public hospital district not to exceed twenty-five cents per thousand dollars of assessed value, or such further amount as has been or shall be authorized by a vote of the people. Although public hospital districts are authorized to impose two separate regular property tax levies, the levies shall be considered to be a single levy for purposes of the one hundred six percent limitation provided for in chapter 84.55 RCW. Public hospital districts are authorized to levy such a general tax or taxes in excess of their regular property taxes when authorized so to do at a special election conducted in accordance with and subject to all of the requirements of the Constitution and the laws of the state of Washington now in force or hereafter enacted governing the limitation of tax levies. The said board of district commissioners is authorized and empowered to call a special election for the purpose of submitting to the qualified voters of the hospital district a proposition or propositions to levy taxes in excess of its regular property taxes. The superintendent shall prepare a proposed budget of the contemplated financial transactions for the ensuing year and file the same in the records of the commission on or before the first Monday in September. Notice of the filing of said proposed budget and the date and place of hearing on the same shall be published for at least two consecutive weeks in a newspaper printed and of general circulation in said county. On the first Monday in October the commission shall hold a public hearing on said proposed budget at which any taxpayer may appear and be heard against the whole or any part of the proposed budget. Upon the conclusion of said hearing, the commission shall, by resolution, adopt the budget as finally determined and fix the final amount of expenditures for the ensuing year. Taxes levied by the commission shall be certified to and collected by the proper county officer of the county in which such public hospital district is located in the same manner as is or may be provided by law for the certification and collection of port district taxes. The commission is authorized, prior to the receipt of taxes raised by levy, to borrow money or issue warrants of the district in anticipation of the revenue to be derived by such district from the levy of taxes for the purpose of such district, and such warrants shall be redeemed from the first money available from such taxes when collected, and such warrants shall not exceed the anticipated revenues of one year, and shall bear interest at a rate or rates as authorized by the commission.

(7) To enter into any contract with the United States government or any state, municipality, or other hospital district, or any department of those governing bodies, for carrying out any of the powers authorized by this chapter.

(8) To sue and be sued in any court of competent jurisdiction: PROVIDED, That all suits against the public hospital district shall be brought in the county in which the public hospital district is located.

(9) To pay actual necessary travel expenses and living expenses incurred while in travel status for (a) qualified physicians who are candidates for medical staff positions, and (b) other qualified persons who are candidates for superintendent or other managerial and technical positions, when the district finds that hospitals or other health care facilities owned and operated by it are not adequately staffed and determines that personal interviews with said candidates to be held in the district are necessary or desirable for the adequate staffing of said facilities.

(10) To make contracts, employ superintendents, attorneys, and other technical or professional assistants and all other employees; to make contracts with private or public institutions for employee retirement programs; to print and publish information or literature; and to do all other things necessary to carry out the provisions of this chapter.

Sec. 517. Section 15, chapter 238, Laws of 1967 as last amended by section 84, chapter 195, Laws of 1973 1st ex. sess. and RCW 70.94.091 are each amended to read as follows:

An activated authority shall have the power to levy additional taxes in excess of the constitutional and/or statutory tax limitations for any of the authorized purposes of such activated authority, not in excess of twenty-five cents per thousand dollars of assessed value in each year for up to a ((year)) six-year period when authorized so to do by the ~~((electors))~~ voters of such authority ~~((by a three-fifths majority of those voting on the proposition at a special election, to be held in the year in which the levy is made;))~~ in the manner set forth in Article VII, section 2 (a) of the Constitution of this state ~~((, as amended by Amendment 59 and as thereafter amended))~~. Nothing herein shall be construed to prevent holding the foregoing special election at the same time as that fixed for a general election. The expense of all special elections held pursuant to this section shall be paid by the authority.

Sec. 518. Section 84.52.010, chapter 15, Laws of 1961 as last amended by section 4, chapter 234, Laws of 1990 and RCW 84.52.010 are each amended to read as follows:

~~((Except as is permitted under RCW 84.55.050;))~~ All taxes shall be levied ~~((or voted))~~ in specific dollar amounts.

The rate percent of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the county, as shown by the completed tax rolls of the county, and the rate percent of all taxes levied for purposes of taxing districts within any county shall be determined, calculated and fixed by the county assessors

of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the taxing districts respectively.

When a county assessor finds that the aggregate rate of tax levy on any property, that is subject to the limitations set forth in RCW 84.52.043 or 84.52.050(~~(, as now or hereafter amended;)~~) exceeds the limitations provided in either of these sections, the assessor shall recompute and establish a consolidated levy in the following manner:

(1) The full certified rates of tax levy for state, county, county road district, and city or town purposes shall be extended on the tax rolls in amounts not exceeding the limitations established by law(~~(, subject to subsection (2)(c) of this section);~~); however any state levy shall take precedence over all other levies and shall not be reduced for any purpose other than that required by RCW 84.55.010; and

(2) The certified rates of tax levy subject to these limitations by all junior taxing districts imposing taxes on such property shall be reduced or eliminated as follows to bring the consolidated levy of taxes on such property within the provisions of these limitations:

(a) First, (~~(the certified property tax levy rates of those junior taxing districts authorized under RCW 36.68.525, 36.69.145, and 67.38.130 shall be reduced on a pro rata basis or eliminated;~~

~~(b) Second, if the consolidated tax levy rate still exceeds these limitations;)~~ (b) Second, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of flood control zone districts shall be reduced on a pro rata basis or eliminated;

~~((c) Third))~~ (b) Second, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of all other junior taxing districts, other than fire protection districts, library districts, the first fifty cent per thousand dollars of assessed valuation levies for metropolitan park districts, and the first fifty cent per thousand dollars of assessed valuation levies for public hospital districts, shall be reduced on a pro rata basis or eliminated;

~~((d) Fourth))~~ (c) Third, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized to fire protection districts under RCW 52.16.140 and 52.16.160 shall be reduced on a pro rata basis or eliminated; and

~~((e) Fifth))~~ (d) Fourth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized for fire protection districts under RCW 52.16.130, library districts, metropolitan park districts under their first fifty cent per thousand dollars of assessed valuation levy, and public hospital districts under their first fifty cent per thousand dollars of assessed valuation levy, shall be reduced on a pro rata basis or eliminated.

Sec. 519. Section 134, chapter 195, Laws of 1973 1st ex. sess. as last amended by section 1, chapter 234, Laws of 1990 and RCW 84.52.043 are each amended to read as follows:

Within and subject to the limitations imposed by RCW 84.52.050 ((as amended)), the regular ad valorem tax levies upon real and personal property by the taxing districts hereafter named shall be as follows:

(1) Levies of the senior taxing districts shall be as follows: (a) The levy by the state shall not exceed three dollars and sixty cents per thousand dollars of assessed value adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue to be used exclusively for the support of the common schools; (b) the levy by any county shall not exceed one dollar and eighty cents per thousand dollars of assessed value; (c) the levy by any road district shall not exceed two dollars and twenty-five cents per thousand dollars of assessed value; and (d) the levy by any city or town shall not exceed three dollars and thirty-seven and one-half cents per thousand dollars of assessed value. However any county is hereby authorized to increase its levy from one dollar and eighty cents to a rate not to exceed two dollars and forty-seven and one-half cents per thousand dollars of assessed value for general county purposes if the total levies for both the county and any road district within the county do not exceed four dollars and five cents per thousand dollars of assessed value, and no other taxing district has its levy reduced as a result of the increased county levy.

(2) Except as provided in RCW 84.52.100, the aggregate levies of junior taxing districts and senior taxing districts, other than the state, shall not exceed five dollars and ninety cents per thousand dollars of assessed valuation. The term "junior taxing districts" includes all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts. The limitations provided in this subsection shall not apply to: (a) Levies at the rates provided by existing law by or for any port or public utility district; (b) excess property tax levies authorized in Article VII, section 2 of the state Constitution; and (c) levies for acquiring conservation futures as authorized under RCW 84.34.230(~~(, and (d) levies for emergency medical care or emergency medical services imposed under RCW 84.52.069)~~).

Sec. 520. Section 18, chapter 1, Laws of 1988 ex. sess. as amended by section 4, chapter 53, Laws of 1989 and RCW 84.52.052 are each amended to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW 84.52.043 shall not prevent the levy of additional taxes by any taxing district except school districts in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts.

Any county, metropolitan park district, park and recreation service area, park and recreation district, sewer district, water district, solid waste disposal district, public facilities district, flood control zone district, county rail district, service district, public hospital district, road district, rural

county library district, island library district, intercounty rural library district, fire protection district, cemetery district, emergency medical service district, city, town, ((or)) cultural arts, stadium, ((~~transportation benefit district~~)) and convention district, or transportation benefit district may levy taxes at a rate or rates in excess of the rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or RCW 84.55.010 through 84.55.050, when authorized so to do by the ((~~electors~~)) voters of such ((~~county, metropolitan park district, park and recreation service area, park and recreation district, sewer district, water district, solid waste disposal district, public facilities district, flood control zone district, county rail district, service district, public hospital district, road district, rural county library district, island library district, intercounty rural library district, fire protection district, cemetery district, city, town, or cultural arts, stadium, transportation benefit district, and convention~~)) taxing district in the manner set forth in Article VII, section 2(a) of the Constitution of this state((~~as amended by Amendment 64 and as thereafter amended~~)) at a special or general election to be held in the year in which the initial levy is made.

A special election may be called and the time therefor fixed by the ((~~county legislative authority, or council, board of commissioners, or other~~)) governing body of ((~~any metropolitan park district, park and recreation service area, park and recreation district, sewer district, water district, solid waste disposal district, public facilities district, flood control zone district, county rail district, service district, public hospital district, road district, rural county library district, island library district, intercounty rural library district, fire protection district, cemetery district, transportation benefit district, city, town, or cultural arts, stadium, and convention~~)) such taxing district, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy or levies shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no."

NEW SECTION. Sec. 521. A new section is added to chapter 84.52 RCW to read as follows:

(1) Any county, city, town, fire protection district, public hospital district, or emergency medical services district that has received voter approval for a regular property tax levy under RCW 84.52.069 may continue to impose the levies for the duration of the period for which such levies were authorized. However, these levies shall be reduced or eliminated if regular property taxes exceed the limitation contained in RCW 84.52.050.

(2) This section expires January 1, 1998.

Sec. 522. Section 3, chapter 325, Laws of 1977 ex. sess. as last amended by section 103, chapter 2, Laws of 1987 1st ex. sess. and RCW 84.52.053 are each amended to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW 84.52.043 shall not prevent the levy of additional taxes by school districts, when authorized so to do by the electors of such school district in the manner and for the purposes and number of years allowable under Article VII, section 2(a) of the Constitution of this state(~~(, as amended by Amendment 79 and as thereafter amended,)~~) at a special or general election to be held in the year in which the levy is made or, in the case of a proposition authorizing two-year through six-year levies for maintenance and operation support of a school district, or (~~(authorizing two-year through six-year levies)~~) to support the construction, modernization, or remodeling of school facilities, or both, at a special or general election to be held in the year in which the first annual levy is made: PROVIDED, That once additional tax levies have been authorized for maintenance and operation support of a school district for a (~~(two-year)~~) period of from two to six years, no further additional tax levies for maintenance and operation support of the district for that period may be authorized.

A special election may be called and the time therefor fixed by the board of school directors, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no".

Sec. 523. Section 84.52.056, chapter 15, Laws of 1961 as last amended by section 104, chapter 195, Laws of 1973 1st ex. sess. and RCW 84.52.056 are each amended to read as follows:

Any municipal corporation otherwise authorized by law to issue general obligation bonds for capital purposes may, at an election duly held after giving notice thereof as required by law, authorize the issuance of general obligation bonds for capital purposes only, which shall not include the replacement of equipment, and provide for the payment of the principal and interest of such bonds by annual levies in excess of the tax limitations contained in RCW 84.52.050 to 84.52.056, inclusive and RCW 84.52.043. Such an election shall not be held oftener than twice a calendar year, and the proposition to issue any such bonds and to exceed said tax limitation must receive the affirmative vote of a three-fifths majority of those voting on the proposition and the total number of persons voting at such election must constitute not less than forty percent of the voters in said municipal corporation who voted at the last preceding general state election.

Any taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitations provided for in RCW 84.52.050 to 84.52.056, inclusive and RCW 84.52.043.

The ballot proposition for the imposition of property taxes under this section shall indicate that approval is being sought for the imposition of excess property tax levies sufficient to retire the particular dollar value of general obligation bonds, and need not describe a dollar amount of the tax levies, nor the dollar rates of the tax levies.

Sec. 524. Section 84.69.020, chapter 15, Laws of 1961 as last amended by section 17, chapter 378, Laws of 1989 and RCW 84.69.020 are each amended to read as follows:

Ad valorem taxes paid before or after delinquency shall be refunded if they were:

- (1) Paid more than once; or
- (2) Paid as a result of manifest error in description; or
- (3) Paid as a result of a clerical error in extending the tax rolls; or
- (4) Paid as a result of other clerical errors in listing property; or
- (5) Paid with respect to improvements which did not exist on assessment date; or
- (6) Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
- (7) Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 84.36.389(~~(; as now or hereafter amended)~~); or
- (8) Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same or paid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying the same has no legal interest; or
- (9) Paid on the basis of an assessed valuation which was appealed to the county board of equalization and ordered reduced by the board; or
- (10) Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board: PROVIDED, That the amount refunded under subsections (9) and (10) shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order; or
- (11) Paid as a state property tax levied upon property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: PROVIDED, HOWEVER, That the amount refunded shall only be for the difference between the state property tax paid and the amount of state property tax which would, when added to all other property taxes within the one percent limitation of Article VII, section 2 (~~(Amendment 59))~~) of the state Constitution equal one percent of the assessed value established by the board;

(12) Paid on the basis of an assessed valuation which was adjudicated to be unlawful or excessive: PROVIDED, That the amount refunded shall be for the difference between the amount of tax which was paid on the basis of the valuation adjudged unlawful or excessive and the amount of tax payable on the basis of the assessed valuation determined as a result of the proceeding; or

(13) Paid on property acquired under RCW 84.60.050, and canceled under RCW 84.60.050(2).

No refunds under the provisions of this section shall be made because of any error in determining the valuation of property, except as authorized in subsections (9), (10), (11), and (12).

The county treasurer of each county shall, by the first Monday in January of each year, report to the county legislative authority a list of all refunds made under this section during the previous year. The list is to include the name of the person receiving the refund, the amount of the refund, and the reason for the refund.

NEW SECTION. Sec. 525. The following acts or parts of acts are each repealed:

(1) Section 3, chapter 131, Laws of 1984 and RCW 29.30.111;

(2) Section 9, chapter 131, Laws of 1984 and RCW 36.68.525;

(3) Section 18, chapter 210, Laws of 1981, section 6, chapter 131, Laws of 1984 and RCW 36.69.145; and

(4) Section 1, chapter 200, Laws of 1979 ex. sess., section 5, chapter 131, Laws of 1984, section 1, chapter 348, Laws of 1985 and RCW 84.52-.069.

PART VI INITIATIVE 62 REVISIONS

Sec. 601. Section 6, chapter 1, Laws of 1980 as amended by section 2, chapter 184, Laws of 1990 and RCW 43.135.060 are each amended to read as follows:

(1) The legislature shall not impose responsibility for new programs or increased levels of service under existing programs on any taxing district unless the districts are reimbursed for the costs thereof by the state.

(2) ~~((That proportion of state tax revenue which consists of direct state appropriations to taxing districts taken as a group shall not be decreased below that proportion appropriated in the biennium immediately preceding January 1, 1980. PROVIDED, This proportion shall be decreased in any fiscal year only if: (a) The legislature decreases the state tax revenue limit for that fiscal year by an amount equal to the dollar amount of any decrease in direct state appropriations to taxing districts taken as a whole; or (b) the state tax revenue limit has been increased under RCW 43.135.050(3) or 43.135.060(3) and the decrease of the proportion is commensurate with the~~

increase in the state tax revenue limit.)) The amount of increased local revenue and state appropriations and distributions that are received or could be received by a taxing district as a result of legislative enactments after 1979 shall be included as reimbursement under this section. This subsection does not affect litigation pending on January 1, 1990.

(3) If by order of any court, or legislative enactment, the costs of a federal or taxing district program are transferred to or from the state, the otherwise applicable state tax revenue limit shall be increased or decreased, as the case may be, by the dollar amount of the costs of the program.

(4) The legislature, in consultation with the office of financial management or its successor agency, shall determine the costs of any new programs or increased levels of service under existing programs imposed on any taxing district or transferred to or from the state.

(5) Subsection (1) of this section does not apply to the costs incurred for voting devices or machines under RCW 29.04.— (section 1, chapter 184, Laws of 1990).

PART VII

SALES TAX EQUALIZATION FOR NEW CITIES

Sec. 701. Section 22, chapter 49, Laws of 1982 1st ex. sess. as last amended by section 314, chapter 42, Laws of 1990 and RCW 82.14.210 are each amended to read as follows:

There is created in the state treasury a special account to be known as the "municipal sales and use tax equalization account." Into this account shall be placed such revenues as are provided under RCW 82.44.110(5). Funds in this account shall be allocated by the state treasurer according to the following procedure:

(1) Prior to ~~((April))~~ January 1st of each year the ~~((director))~~ department of revenue shall ~~((inform the state treasurer of))~~ determine the total and the per capita levels of revenues for each city and the state-wide weighted average per capita level of revenues for all cities imposing the sales and use tax authorized under RCW 82.14.030(1) for the previous calendar year.

(2) At such times as distributions are made under RCW 82.44.150, ~~((as now or hereafter amended;))~~ the state treasurer shall apportion to each city not imposing the sales and use tax under RCW 82.14.030(2) an amount from the municipal sales and use tax equalization account equal to the amount distributed to the city under RCW 82.44.— (section 309, chapter 42, Laws of 1990), multiplied by thirty-five sixty-fifths.

(3) Subsequent to the distributions under subsection (2) of this section, and at such times as distributions are made under RCW 82.44.150, ~~((as now or hereafter amended;))~~ the state treasurer shall apportion to each city imposing the sales and use tax under RCW 82.14.030(1) at the maximum

rate and receiving less than seventy percent of the state-wide weighted average per capita level of revenues for all cities as determined by the department of revenue under subsection (1) of this section, an amount from the municipal sales and use tax equalization account sufficient, when added to the per capita level of revenues received the previous calendar year by the city, to equal seventy percent of the state-wide weighted average per capita level of revenues for all cities determined under subsection (1) of this section, subject to reduction under subsection ~~((5))~~ (6) of this section.

(4) Subsequent to the distributions under subsection (3) of this section, and at such times as distributions are made under RCW 82.44.150, ~~((as now or hereafter amended;))~~ the state treasurer shall apportion to each city imposing the sales and use tax under RCW 82.14.030(2) at the maximum rate and receiving a distribution under subsection (3) of this section, a third distribution from the municipal sales and use tax equalization account. The distribution to each qualifying city shall be equal to the distribution to the city under subsection (3) of this section, subject to the reduction under subsection ~~((5))~~ (6) of this section. To qualify for the distributions under this subsection, the city must impose the tax under RCW 82.14.030(2) for the entire calendar year. Cities imposing the tax for less than the full year shall qualify for prorated allocations under this subsection proportionate to the number of months of the year during which the tax is imposed.

(5) For a city with an official incorporation date after January 1, 1990, municipal sales and use tax equalization distributions shall be made according to the procedures in this subsection. Municipal sales and use tax equalization distributions to eligible new cities shall be made at the same time as distributions are made under subsections (3) and (4) of this section. The department of revenue shall follow the estimating procedures outlined in this subsection until the new city has received a full year's worth of revenues under RCW 82.14.030(1) as of the January municipal sales and use tax equalization distribution.

(a) Whether a newly incorporated city determined to receive funds under this subsection receives its first equalization payment at the January, April, July, or October municipal sales and use tax equalization distribution shall depend on the date the city first imposes the tax authorized under RCW 82.14.030(1).

(i) A newly incorporated city imposing the tax authorized under RCW 82.14.030(1) effective as of January 1st shall be eligible to receive funds under this subsection beginning with the April municipal sales and use tax equalization distribution of that year.

(ii) A newly incorporated city imposing the tax authorized under RCW 82.14.030(1) effective as of February 1st, March 1st, or April 1st shall be eligible to receive funds under this subsection beginning with the July municipal sales and use tax equalization distribution of that year.

(iii) A newly incorporated city imposing the tax authorized under RCW 82.14.030(1) effective as of May 1st, June 1st, or July 1st shall be eligible to receive funds under this subsection beginning with the October municipal sales and use tax equalization distribution of that year.

(iv) A newly incorporated city imposing the tax authorized under RCW 82.14.030(1) effective as of August 1st, September 1st, or October 1st shall be eligible to receive funds under this subsection beginning with the January municipal sales and use tax equalization distribution of the next year.

(v) A newly incorporated city imposing the tax authorized under RCW 82.14.030(1) effective as of November 1st or December 1st shall be eligible to receive funds under this subsection beginning with the April municipal sales and use tax equalization distribution of the next year.

(b) For purposes of calculating the amount of funds the new city should receive under this subsection, the department of revenue shall:

(i) Estimate the per capita amount of revenues from the tax authorized under RCW 82.14.030(1) that the new city would have received had the city received revenues from the tax the entire calendar year;

(ii) Calculate the amount provided under subsection (3) of this section based on the per capita revenues determined under (b)(i) of this subsection;

(iii) Prorate the amount determined under (b)(ii) of this subsection by the number of months the tax authorized under RCW 82.14.030(1) is imposed.

(c) A new city imposing the tax under RCW 82.14.030(2) at the maximum rate and receiving a distribution calculated under (b) of this subsection shall receive another distribution from the municipal sales and use tax equalization account. This distribution shall be equal to the calculation made under (b)(ii) of this subsection, prorated by the number of months the city imposes the tax authorized under RCW 82.14.030(2) at the full rate.

(d) The department of revenue shall advise the state treasurer of the amounts calculated under (b) and (c) of this subsection and the state treasurer shall distribute these amounts to the new city from the municipal sales and use tax equalization account subject to the limitations imposed in subsection (6) of this section.

(e) Revenues estimated under this subsection shall not affect the calculation of the state-wide weighted average per capita level of revenues for all cities made under subsection (1) of this section.

(6) If inadequate revenues exist in the municipal sales and use tax equalization account to make the distributions under subsection (3) ((or)), (4), or (5) of this section, then the distributions under subsections (3) ((or)), (4), and (5) of this section shall be reduced ratably among the qualifying cities. At such time during the year as additional funds accrue to the municipal sales and use tax equalization account, additional distributions

shall be made under subsections (3) ~~((and))~~, (4), and (5) of this section to the cities.

~~((6))~~ (7) If the level of revenues in the municipal sales and use tax equalization account exceeds the amount necessary to make the distributions under subsections (2) through ~~((4))~~ (5) of this section, then the additional revenues shall be apportioned among the several cities within the state ratably on the basis of population as last determined by the office of financial management: PROVIDED, That no such distribution shall be made to those cities receiving a distribution under subsection (2) of this section.

~~((7)) For a city or town initially incorporated on or after January 1, 1983, at the time distributions are made under subsection (3) of this section, the state treasurer shall place into a separate designated account for such city or town a pro rata amount of the revenues received under RCW 82.44.110(5) equal to the city's or town's population multiplied by the amount of equalization funds to which the city or town would be entitled if its per capita yield the previous calendar year were zero. Such account shall take effect on January 1st of the first full calendar year during which the city or town imposes the taxes authorized by RCW 82.14.030(1) and shall cease to exist on December 31st of that year.))~~

(8) All earnings of investments of balances in the municipal sales and use tax equalization account shall be credited to the general fund.

~~((At the time that sales and use tax distributions are made pursuant to RCW 82.14.060, the revenues in such designated account shall be added to the city's or town's sales and use tax distributions so as to provide to such city or town an amount which reflects what such jurisdiction's entitlement from the municipal sales and use tax equalization account would have been if the actual distributions of sales and use tax revenues to such city or town had been received the previous full calendar year. Any excess revenues remaining in such designated account upon its expiration shall be apportioned according to subsection (6) of this section. If the department of revenue determines during the year that any funds in the designated account are not necessary for the purposes of distribution under this subsection, the department may deposit those funds in the municipal sales and use tax equalization account to be apportioned according to subsection (6) of this section.))~~

PART VIII GAS TAX RECONCILIATION

Sec. 801. Section 82.44.110, chapter 15, Laws of 1961 as last amended by section 306, chapter 42, Laws of 1990 and RCW 82.44.110 are each amended to read as follows:

The county auditor shall regularly, when remitting license fee receipts, pay over and account to the director of licensing for the excise taxes collected under the provisions of this chapter. The director shall forthwith transmit the excise taxes to the state treasurer.

The state treasurer shall deposit the excise taxes collected under RCW 82.44.020(1) as follows:

(1) 1.60 percent into the motor vehicle fund to defray administrative and other expenses incurred by the department in the collection of the excise tax.

(2) 8.15 percent into the Puget Sound capital construction account in the motor vehicle fund.

(3) 4.07 percent into the Puget Sound ferry operations account in the motor vehicle fund.

(4) 8.83 percent into the general fund to be distributed under RCW 82.44.— (section 309, chapter 42, Laws of 1990).

(5) 4.75 percent into the municipal sales and use tax equalization account in the general fund created in RCW 82.14.210.

(6) 1.60 percent into the county sales and use tax equalization account in the general fund created in RCW 82.14.200.

(7) ~~((7+))~~ 62.6440 percent into the general fund through June 30, 1993, ~~((and 66))~~ 57.6440 percent into the general fund beginning July 1, 1993, and 66 percent into the general fund beginning January 1, 1994.

(8) 5 percent into the transportation fund created in RCW 82.44.— (section 312, chapter 42, Laws of 1990) beginning July 1, 1993.

(9) 5.9686 percent into the county criminal justice assistance account created in section 102 of this act through December 31, 1993.

(10) 1.1937 percent into the municipal criminal justice assistance account for distribution under section 104 of this act through December 31, 1993.

(11) 1.1937 percent into the municipal criminal justice assistance account for distribution under section 105 of this act through December 31, 1993.

The state treasurer shall deposit the excise taxes collected under RCW 82.44.020(2) into the transportation fund.

PART IX LOCAL SALES TAX

NEW SECTION. Sec. 901. A new section is added to chapter 82.14 RCW to read as follows:

The legislative authority of any county with a population of two hundred thousand or more, and any other county with a population of one hundred fifty thousand or more that has had its population increase by at least twenty-four percent during the preceding nine years, as certified by the office of financial management for the first day of April of each year, may

and, if requested by resolution of the governing bodies of cities in the county with an aggregate population equal to or greater than fifty percent of the total population of the county, as last determined by the office of financial management, shall submit an authorizing proposition to the voters of the county and if approved by a majority of persons voting, fix and impose a sales and use tax in accordance with the terms of this chapter.

The tax authorized in this section shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within such county. The rate of tax shall equal one-tenth of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a use tax).

When distributing moneys collected under this section, the state treasurer shall distribute ten percent of the moneys to the county in which the tax was collected. The remainder of the moneys collected under this section shall be distributed to the county and the cities within the county ratably based on population as last determined by the office of financial management. In making the distribution based on population, the county shall receive that proportion that the unincorporated population of the county bears to the total population of the county and each city shall receive that proportion that the city incorporated population bears to the total county population.

Moneys received from any tax imposed under this section shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding.

This section expires January 1, 1994.

Sec. 902. Section 43, chapter 43, Laws of 1990 and RCW 81.— are each amended to read as follows:

The legislative bodies of cities that operate transit systems, county transportation authorities, metropolitan municipal corporations, and public transportation benefit areas, solely for the purpose of providing high capacity transportation service may submit an authorizing proposition to the voters and if approved by a majority of persons voting, fix and impose a sales and use tax in accordance with the terms of this chapter.

The tax authorized pursuant to this section shall be in addition to the tax authorized by RCW 82.14.030 and shall be collected from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within such city, county transportation authority, metropolitan municipal corporation, or public transportation benefit area, as the case may be. The maximum rate of such tax shall be approved by the voters and shall not exceed one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of a

use tax). The maximum rate of such tax that may be imposed shall not exceed nine-tenths of one percent if a tax is imposed in the county under section 901 of this 1990 act.

PART X

TASK FORCE ON CITY AND COUNTY FINANCES

NEW SECTION. Sec. 1001. (1) A task force on city and county finances is established, to consist of:

(a) Five members of the senate, with no more than three members from the majority caucus, to be appointed by the president of the senate;

(b) Five members of the house of representatives, with no more than three members from the majority caucus, to be appointed by the speaker of the house of representatives;

(c) Two nonvoting representatives of the governor, to be appointed by the governor.

(2) The task force shall examine and make recommendations on the following subjects:

(a) The need for additional fiscal assistance to cities and counties, including the local criminal justice system such as law enforcement agencies, the courts, indigent defense, and county jails;

(b) The adequacy of city and county revenues, including direct and indirect state assistance, local revenue and debt capacity, and local option taxes;

(c) Statutory or administrative changes that will promote efficiencies in local government, including the multijurisdictional coordination of services; and

(d) Revisions to RCW 43.135.060 (Initiative 62).

(3) In conducting its business, the task force shall seek the cooperation and participation of appropriate state agencies, legislative committees, and organizations representing city and county governments and officials. The task force shall coordinate its work with, and not duplicate, the efforts of other legislative task forces and select committees.

(4) By September 1, 1992, the task force shall submit a report, including its findings and recommendations, to the governor and appropriate committees of the legislature.

(5) Administrative and staff support of the task force shall be provided by the senate and house of representatives.

(6)(a) The sum of fifty thousand dollars, or as much thereof as may be necessary, is appropriated for the biennium ending June 30, 1991, from the general fund to the senate for the purposes of this section.

(b) The sum of fifty thousand dollars, or as much thereof as may be necessary, is appropriated for the biennium ending June 30, 1991, from the general fund to the house of representatives for the purposes of this section.

(7) This section expires on December 31, 1992.

PART XI
MISCELLANEOUS

NEW SECTION. Sec. 1101. (1) The sum of thirty-two million five hundred thousand dollars is appropriated from the county criminal justice assistance account to the state treasurer for the biennium ending June 30, 1991, for distribution under section 102 of this act.

(2) The sum of two million five hundred thousand dollars is appropriated from the general fund to the state treasurer for the biennium ending June 30, 1991, for distribution under section 103 of this act.

(3) The sum of ten million dollars is appropriated from the municipal criminal justice assistance account to the state treasurer for the biennium ending June 30, 1991, for distribution under section 104 of this act.

(4) The sum of ten million dollars is appropriated from the municipal criminal justice assistance account to the state treasurer for the biennium ending June 30, 1991, for distribution under section 105 of this act.

NEW SECTION. Sec. 1102. The transfers in section 106 of this act and the appropriation in section 1101(2) of this act shall not be made to the extent that the total general fund—state appropriations for the 1989-91 fiscal biennium exceed the sum of (1) of the official revenue forecast adopted by the economic and revenue forecast council under RCW 82.01.130 and (2) any undesignated fund balance from the prior biennium.

Sec. 1103. Section 1, chapter 256, Laws of 1990 and RCW 42.17.310 are each amended to read as follows:

(1) The following are exempt from public inspection and copying:

(a) Personal information in any files maintained for students in public schools, patients or clients of public institutions or public health agencies, or welfare recipients.

(b) Personal information in files maintained for employees, appointees, or elected officials of any public agency to the extent that disclosure would violate their right to privacy.

(c) Information required of any taxpayer in connection with the assessment or collection of any tax if the disclosure of the information to other persons would (i) be prohibited to such persons by RCW 82.32.330 or (ii) violate the taxpayer's right to privacy or result in unfair competitive disadvantage to the taxpayer.

(d) Specific intelligence information and specific investigative records compiled by investigative, law enforcement, and penology agencies, and state agencies vested with the responsibility to discipline members of any profession, the nondisclosure of which is essential to effective law enforcement or for the protection of any person's right to privacy.

(e) Information revealing the identity of persons who file complaints with investigative, law enforcement, or penology agencies, other than the public disclosure commission, if disclosure would endanger any person's life,

physical safety, or property. If at the time the complaint is filed the complainant indicates a desire for disclosure or nondisclosure, such desire shall govern. However, all complaints filed with the public disclosure commission about any elected official or candidate for public office must be made in writing and signed by the complainant under oath.

(f) Test questions, scoring keys, and other examination data used to administer a license, employment, or academic examination.

(g) Except as provided by chapter 8.26 RCW, the contents of real estate appraisals, made for or by any agency relative to the acquisition or sale of property, until the project or prospective sale is abandoned or until such time as all of the property has been acquired or the property to which the sale appraisal relates is sold, but in no event shall disclosure be denied for more than three years after the appraisal.

(h) Valuable formulae, designs, drawings, and research data obtained by any agency within five years of the request for disclosure when disclosure would produce private gain and public loss.

(i) Preliminary drafts, notes, recommendations, and intra-agency memorandums in which opinions are expressed or policies formulated or recommended except that a specific record shall not be exempt when publicly cited by an agency in connection with any agency action.

(j) Records which are relevant to a controversy to which an agency is a party but which records would not be available to another party under the rules of pretrial discovery for causes pending in the superior courts.

(k) Records, maps, or other information identifying the location of archaeological sites in order to avoid the looting or depredation of such sites.

(l) Any library record, the primary purpose of which is to maintain control of library materials, or to gain access to information, which discloses or could be used to disclose the identity of a library user.

(m) Financial information supplied by or on behalf of a person, firm, or corporation for the purpose of qualifying to submit a bid or proposal for (a) a ferry system construction or repair contract as required by RCW 47.60.680 through 47.60.750 or (b) highway construction or improvement as required by RCW 47.28.070.

(n) Railroad company contracts filed with the utilities and transportation commission under RCW 81.34.070, except that the summaries of the contracts are open to public inspection and copying as otherwise provided by this chapter.

(o) Financial and commercial information and records supplied by private persons pertaining to export services provided pursuant to chapter 43.163 RCW and chapter 53.31 RCW.

(p) Financial disclosures filed by private vocational schools under chapter 28C.10 RCW.

(q) Records filed with the utilities and transportation commission or attorney general under RCW 80.04.095 that a court has determined are confidential under RCW 80.04.095.

(r) Financial and commercial information and records supplied by businesses during application for loans or program services provided by chapter 43.163 RCW and chapters 43.31, 43.63A, and 43.168 RCW.

(s) Membership lists or lists of members or owners of interests of units in timeshare projects, subdivisions, camping resorts, condominiums, land developments, or common-interest communities affiliated with such projects, regulated by the department of licensing, in the files or possession of the department.

(t) All applications for public employment, including the names of applicants, resumes, and other related materials submitted with respect to an applicant.

(u) The residential addresses and residential telephone numbers of employees or volunteers of a public agency which are held by the agency in personnel records, employment or volunteer rosters, or mailing lists of employees or volunteers.

(v) The residential addresses and residential telephone numbers of the customers of a public utility contained in the records or lists held by the public utility of which they are customers.

(w) Information obtained by the board of pharmacy as provided in RCW 69.45.090.

(x) Information obtained by the board of pharmacy and its representatives as provided in RCW 69.41.044 and 69.41.280.

(y) Financial information, business plans, examination reports, and any information produced or obtained in evaluating or examining a business and industrial development corporation organized or seeking certification under chapter 31.24 RCW.

(z) Financial and commercial information supplied to the state investment board by any person when the information relates to the investment of public trust or retirement funds and when disclosure would result in loss to such funds or in private loss to the providers of this information.

(aa) Financial and valuable trade information under RCW 51.36.120.

(bb) Effective March 1, 1991, the work and home addresses, other than the city of residence, of a person shall remain undisclosed or be omitted from all documents made available for public review if that person requests in writing, under oath, that these addresses be kept private because disclosure would endanger his or her life, physical safety, or property. This provision does not in any way restrict the sharing or collection of information by state and local governmental agencies required for the daily administration of their duties. The secretary of state shall administer this provision and establish the procedures and rules that are necessary for its

operation. An agency that has not been furnished with a request for confidentiality of address information is not liable for damages resulting from its disclosure of the information. For purpose of service of process, the secretary of state shall serve as agent for each person who submits a request under this subsection. A request shall be of no force or effect if the requester does not include a statement, along with or part of the request, designating the secretary of state as agent of the requester for purposes of service of process.

(2) Except for information described in subsection (1)(c)(i) of this section and confidential income data exempted from public inspection pursuant to RCW 84.40.020, the exemptions of this section are inapplicable to the extent that information, the disclosure of which would violate personal privacy or vital governmental interests, can be deleted from the specific records sought. No exemption may be construed to permit the nondisclosure of statistical information not descriptive of any readily identifiable person or persons.

(3) Inspection or copying of any specific records exempt under the provisions of this section may be permitted if the superior court in the county in which the record is maintained finds, after a hearing with notice thereof to every person in interest and the agency, that the exemption of such records is clearly unnecessary to protect any individual's right of privacy or any vital governmental function.

(4) Agency responses refusing, in whole or in part, inspection of any public record shall include a statement of the specific exemption authorizing the withholding of the record (or part) and a brief explanation of how the exemption applies to the record withheld.

NEW SECTION. Sec. 1104. 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.

NEW SECTION. Sec. 1105. This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately, except:

- (1) Sections 101 through 106 of this act shall take effect July 1, 1990;
- (2) Sections 701 and 801 of this act shall take effect September 1, 1990;
- (3) Section 1103 of this act shall take effect June 7, 1990; and
- (4) Sections 501 through 525 of this act shall take effect January 1, 1991, if the proposed amendment to Article VII, section 2 of the state Constitution, that permits the levying of property tax levies in excess of the one percent limitation for up to six consecutive years, is validly submitted to

and is approved and ratified by the voters at a general election held in November 1990.

Passed the Senate June 5, 1990.

Passed the House June 5, 1990.

Approved by the Governor June 6, 1990.

Filed in Office of Secretary of State June 6, 1990.