

**Sample Real Estate Excise Tax Ordinance Update
September 2012**

MRSC

**Second Quarter Percent Real Estate Excise Tax for all counties that are planning under the
Growth Management Act**

ORDINANCE NO._____

AN ORDINANCE AMENDING SECTION X.YZ OF THE _____ COUNTY CODE,
IMPOSING AN ADDITIONAL QUARTER PERCENT REAL ESTATE EXCISE TAX

THE BOARD OF COMMISSIONERS OF _____ COUNTY, WASHINGTON, DO
HEREBY ORDAIN AS FOLLOWS:

Section 1: Additional real estate excise tax. Chapter X.YZ of the _____ County code is
amended by the addition of the following section:

In accordance with RCW 82.46.035, and in addition to the excise tax on the sale of real property
imposed by Sections X.YZ.010 and X.YZ.020, [Note that sections X.YZ.101 and X.YZ.020 are
the codified versions of Sections 1 and 2 in the model ordinance for the imposition of the first
quarter percent tax.] there is hereby imposed an excise tax on each sale of real property located
within the official boundary of _____ County at the rate of one-quarter of one percent
(0.25%) of the selling price to be collected by the county as prescribed in RCW 82.46.060.
Proceeds from this additional tax shall be deposited in a separate account in the county capital
improvements fund and expended as authorized by law under RCW 82.46.035.

Section 2. Effective Date. This ordinance shall take effect _____ days after its passage, approval and
publication.

PASSED by the Board of Commissioners of _____ at a regular meeting thereof this ____ day
of ____, 201__.