From: Pagio, Kayley (SAO)
To: DOR Columbia County Reet
Subject: FW: BARS code question: Leasehold, county and districts
Date: Thursday, February 28, 2019 8:55:00 AM

Good morning Cathy,
Yes if you are collecting leasehold excise tax on behalf of other entities (money that does not belong to the County) then you would use 38930. For leasehold excise tax that the County is collecting for themselves (money belongs to the County) then you will use 31720. If you have additional questions just let me know!
Sincerely,
Kayley Pagio

From: Walz, Duane (SAO) <walzd@sao.wa.gov>
Sent: Thursday, February 28, 2019 8:51 AM
To: Pagio, Kayley (SAO) <pagiok@sao.wa.gov>
Subject: FW: BARS code question: Leasehold, county and districts

---

From: Cathy Shochet <Cathy_Shochet@co.columbia.wa.us>
Sent: Thursday, February 28, 2019 8:49 AM
To: Walz, Duane (SAO) <walzd@sao.wa.gov>
Cc: Carla Rowe <Carla_Rowe@co.columbia.wa.us>
Subject: BARS code question: Leasehold, county and districts

Good morning Duane,
We are seeking clarification on the correct BARS codes to use when receipting in State Leasehold Tax.
There was a lengthy email discussion last year among the treasurers on this topic. Their conclusion was that leasehold money designated to special purpose districts such as port, hospital and fire districts would be receipted under 389.30, and leasehold for internal County funds would be 317.20. This appears to be correct according to the BARS manual, but we would like you to confirm this.
BARS Manual
3893000 Agency Type Collections Original collection or receipt of funds on behalf of others in an agency capacity. Examples: sales and leasehold excise taxes; forest patrol, forest fire protection assessments; state share of gun permits; surety and performance deposits; passports and naturalization fees that are transferred to the federal government; centennial document preservation and modernization agency deposit (for details see *County Auditor's Operation and Maintenance Fund (Recording Fees)*); state shared revenues received by cities/counties but legally designated for special purpose districts; court remittances, etc.
3172000 Leasehold Excise Tax County and city tax imposed on publicly owned real and personal property on property. RCW 82.29A. The governments receiving their share of this tax should code the proceeds to 337.
Thank you!
Cathy Shochet
Chief Deputy Treasurer
Columbia County
341 E. Main St.
Dayton, WA 99328
(509)382-2641
Cathy_shochet@co.columbia.wa.us

Columbia
County
Washington