
HOUSE BILL 2591

State of Washington 54th Legislature 1996 Regular Session

By Representatives Dickerson, Hymes and B. Thomas; by request of Department of Revenue

Read first time 01/15/96. Referred to Committee on Finance.

1 AN ACT Relating to technical corrections to tax statutes; amending
2 RCW 82.12.0282; adding a new section to chapter 82.23A RCW; creating
3 new sections; repealing RCW 59.22.060; and providing an effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** RCW 59.22.060 and 1990 c 171 s 10, 1989 c
6 201 s 7, & 1988 c 280 s 4 are each repealed.

7 NEW SECTION. **Sec. 2.** The department of revenue shall not collect
8 any fees owed under RCW 59.21.095. A mobile home park owner subject to
9 the provisions of RCW 59.21.095 is relieved of any obligation under RCW
10 59.21.095.

11 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.23A RCW
12 to read as follows:

13 This chapter shall expire on June 1, 2001, coinciding with the
14 expiration of chapter 70.148 RCW.

15 **Sec. 4.** RCW 82.12.0282 and 1993 c 488 s 4 are each amended to read
16 as follows:

1 The tax imposed by this chapter shall not apply with respect to the
2 use of passenger motor vehicles used as ride-sharing vehicles, as
3 defined in RCW 46.74.010(3), by not less than five persons, including
4 the driver, with a gross vehicle weight not to exceed 10,000 pounds
5 where the primary usage is for commuter ride-sharing, as defined in RCW
6 46.74.010(1), by not less than four persons including the driver when
7 at least two of those persons are confined to wheelchairs when riding,
8 or passenger motor vehicles where the primary usage is for ride-sharing
9 for the elderly and the handicapped, as defined in RCW 46.74.010(2), if
10 the vehicles are exempt under RCW 82.44.015 for thirty-six consecutive
11 months beginning within thirty days of application for exemption under
12 this section. If used as a ride-sharing vehicle for less than thirty-
13 six consecutive months, the registered owner of one of these vehicles
14 shall notify the department of revenue upon termination of primary use
15 of the vehicle as a ride-sharing vehicle and is liable for the tax
16 imposed by this chapter.

17 To qualify for the tax exemption, those passenger motor vehicles
18 with five or six passengers, including the driver, used for commuter
19 ride-sharing, must be operated either within the state's eight largest
20 counties that are required to develop commute trip reduction plans as
21 directed by chapter 70.94 RCW or in other counties, or cities and towns
22 within those counties, that elect to adopt and implement a commute trip
23 reduction plan. Additionally at least one of the following conditions
24 must apply: (1) The vehicle must be operated by a public
25 transportation agency for the general public; or (2) the vehicle must
26 be used by a major employer, as defined in RCW 70.94.524 as an element
27 of its commute trip reduction program for their employees; or (3) the
28 vehicle must be owned and operated by individual employees and must be
29 registered either with the employer as part of its commute trip
30 reduction program or with a public transportation agency serving the
31 area where the employees live or work. Individual employee owned and
32 operated motor vehicles will require certification that the vehicle is
33 registered with a major employer or a public transportation agency.
34 Major employers who own and operate motor vehicles for their employees
35 must certify that the commuter ride-sharing arrangement conforms to a
36 carpool/vanpool element contained within their commute trip reduction
37 program.

1 NEW SECTION. **Sec. 5.** This act shall not be construed as affecting
2 any existing right acquired or liability or obligation incurred under
3 the sections amended or repealed in this act or under any rule or order
4 adopted under those sections, nor as affecting any proceeding
5 instituted under those sections.

6 NEW SECTION. **Sec. 6.** If any provision of this act or its
7 application to any person or circumstance is held invalid, the
8 remainder of the act or the application of the provision to other
9 persons or circumstances is not affected.

10 NEW SECTION. **Sec. 7.** This act shall take effect July 1, 1996.

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