
SENATE BILL 5899

State of Washington 54th Legislature 1995 Regular Session

By Senators Kohl, Owen, Prentice and Prince

Read first time 02/13/95. Referred to Committee on Transportation.

1 AN ACT Relating to transportation demand management; adding new
2 sections to chapter 82.04 RCW; adding a new section to chapter 82.16
3 RCW; creating a new section; providing an effective date; providing an
4 expiration date; and declaring an emergency.

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

6 NEW SECTION. **Sec. 1.** Transportation demand management strategies
7 that reduce the number of vehicles on Washington state's highways,
8 roads, and streets are attractive and effective alternatives to supply-
9 oriented strategies. Proximate commuting is an innovative
10 transportation demand management strategy that will help reduce single-
11 occupant vehicle travel and avoid some unnecessary additions to the
12 transportation infrastructure. The legislature intends to explore
13 imaginative and cost-effective solutions whenever practical.

14 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
15 to read as follows:

16 (1) A person who is a major employer as defined by RCW 70.94.524
17 and who maintains two or more worksites shall be allowed a credit
18 against tax due under this chapter of an amount equal to sixty dollars

1 for each full-time employee who is voluntarily reassigned from one
2 worksite to another thereby reducing the employee's commuting distance
3 if:

4 (a) The employee is reassigned from a worksite or to a worksite
5 that is affected by the commute trip reduction programs required under
6 RCW 70.94.521 through 70.94.551 and is located in a county with a
7 population of one hundred fifty thousand or more; and

8 (b) The employee is transferred from a more distant worksite to a
9 worksite located closer to the employee's home so that the employee's
10 one-way commuting distance is reduced by at least thirty percent.

11 (2) No credit may be taken under this section with respect to an
12 employee for whom a credit is claimed by the person under section 3 of
13 this act.

14 (3) The total of credits claimed by a person under this section and
15 section 3 of this act shall not in any calendar year exceed the lesser
16 of two hundred thousand dollars or the amount of tax that would
17 otherwise be due under this chapter and chapter 82.16 RCW during the
18 same calendar year; except that for the period from July 1, 1995,
19 through December 31, 1995, the credits shall not exceed the lesser of
20 one hundred thousand dollars or the taxes otherwise due during the same
21 period.

22 (4) The credit must be taken against taxes due for the same
23 calendar year in which the employee is reassigned, and must be claimed
24 by the due date of the last tax return for the calendar year in which
25 the employee is reassigned.

26 (5) Application for tax credit under this chapter must be made in
27 the form and manner prescribed in rules adopted by the department and
28 in consultation with the commute trip reduction task force.

29 (6) No portion of an application for taxes disallowed under section
30 4 of this act may be carried back or forward.

31 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.16 RCW
32 to read as follows:

33 (1) A person who is a major employer as defined by RCW 70.94.524
34 and who maintains two or more worksites shall be allowed a credit
35 against tax due under this chapter of an amount equal to sixty dollars
36 for each full-time employee who is voluntarily reassigned from one
37 worksite to another thereby reducing the employee's commuting distance
38 if:

1 (a) The employee is reassigned from a worksite or to a worksite
2 that is affected by the commute trip reduction programs required under
3 RCW 70.94.521 through 70.94.551 and is located in a county with a
4 population of one hundred fifty thousand or more; and

5 (b) The employee is transferred from a more distant worksite to a
6 worksite located closer to the employee's home so that the employee's
7 one-way commuting distance is reduced by at least thirty percent.

8 (2) No credit may be taken under this section with respect to an
9 employee for whom a credit is claimed by the person under section 2 of
10 this act.

11 (3) The total of credits claimed by a person under this section and
12 section 2 of this act shall not in any calendar year exceed the lesser
13 of two hundred thousand dollars or the amount of tax that would
14 otherwise be due under this chapter and chapter 82.04 RCW during the
15 same calendar year; except that for the period from July 1, 1995,
16 through December 31, 1995, the credits shall not exceed the lesser of
17 one hundred thousand dollars or the taxes otherwise due during the same
18 period.

19 (4) The credit must not be taken against taxes due for the same
20 calendar year in which the employee is reassigned, and must be claimed
21 by the due date of the last tax return for the calendar year in which
22 the employee is reassigned.

23 (5) Application for tax credit under this chapter must be made in
24 the form and manner prescribed in rules adopted by the department and
25 in consultation with the commute trip reduction task force.

26 (6) No portion of an application for taxes disallowed under section
27 4 of this act may be carried back or forward.

28 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.04 RCW
29 to read as follows:

30 (1) The department shall keep a running total of all credits
31 provided under sections 2 and 3 of this act, and shall disallow any
32 credits that would cause the tabulation for any calendar year to exceed
33 one million dollars.

34 (2) The director shall on the 25th of February, May, August, and
35 November of each year advise the state treasurer of the amount of tax
36 credits taken during the preceding calendar quarter ending on the last
37 day of December, March, June, and September, respectively.

1 (3) On the first of April, July, October, and January of each year,
2 the state treasurer based upon information provided by the department
3 shall deposit a sum equal to the dollar amount of the tax credits taken
4 under sections 2 and 3 of this act from the transportation fund to the
5 general fund.

6 (4) The commute trip reduction task force shall determine the
7 effectiveness of the tax credits provided in sections 2 and 3 of this
8 act as part of its ongoing evaluation of the commute trip reduction law
9 and report no later than December 1, 1996, to the legislative
10 transportation committee.

11 NEW SECTION. **Sec. 5.** Sections 2 and 3 of this act expire December
12 31, 1997. This section does not affect an existing right acquired or
13 liability or obligation incurred under sections 2 and 3 of this act or
14 under a rule or order adopted under those sections, nor as affecting a
15 proceeding instituted under those sections.

16 NEW SECTION. **Sec. 6.** This act is necessary for the immediate
17 preservation of the public peace, health, or safety, or support of the
18 state government and its existing public institutions, and takes effect
19 July 1, 1995.

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