
SENATE BILL 6260

State of Washington

54th Legislature

1996 Regular Session

By Senators Drew, Owen, Prince, Haugen, Prentice, Kohl, Wood, Long, Sheldon, Schow, Strannigan, Sellar, Finkbeiner, Heavey, Fairley, McAuliffe, Rasmussen, Quigley, Rinehart, Goings, Thibaudeau and Winsley

Read first time 01/10/96. Referred to Committee on Transportation.

1 AN ACT Relating to ride sharing and commute trip reduction;
2 amending RCW 82.04.4453, 82.04.4454, 82.16.048, and 82.16.049; amending
3 1994 c 270 s 6 (uncodified); adding a new section to chapter 82.04 RCW;
4 and providing an expiration date.

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

6 **Sec. 1.** RCW 82.04.4453 and 1994 c 270 s 2 are each amended to read
7 as follows:

8 (1) (~~Major~~) Employers in (~~the state's eight largest counties~~
9 ~~affected by the commute trip reduction programs required under RCW~~
10 ~~70.94.521 through 70.94.551~~) this state who are taxable under this
11 chapter and provide financial incentives to their employees for ride
12 sharing, for using public transportation, or for using nonmotorized
13 commuting before June 30, (~~1996~~) 2000, shall be allowed a credit for
14 amounts paid to or on behalf of employees for ride sharing in vehicles
15 carrying (~~four~~) two or more persons, for using public transportation,
16 or for using nonmotorized commuting, not to exceed sixty dollars per
17 employee per year. The credit shall be equal to the amount paid to or
18 on behalf of each employee multiplied by fifty percent, but may not

1 exceed sixty dollars per employee per year. The credit may not exceed
2 the amount of tax that would otherwise be due under this chapter.

3 (2) Application for tax credit under this chapter may only be made
4 (~~by major employers as defined by RCW 70.94.524 and~~) in the form and
5 manner prescribed in rules adopted by the department (~~and in~~
6 ~~consultation with the commute trip reduction task force~~)).

7 (3) The credit shall be taken not more than once quarterly and not
8 less than once annually against taxes due for the same calendar year in
9 which the amounts for which credit is claimed were paid to or on behalf
10 of employees for ride sharing, for using public transportation, or for
11 using nonmotorized commuting and must be claimed by the due date of the
12 last tax return for the calendar year in which the payment is made.

13 (4) The director shall on the 25th of February, May, August, and
14 November of each year advise the state treasurer of the amount of
15 credit taken during the preceding calendar quarter ending on the last
16 day of December, March, June, and September, respectively.

17 (5) On the first of April, July, October, and January of each year,
18 the state treasurer based upon information provided by the department
19 shall deposit a sum equal to the dollar amount of the credit provided
20 under subsection (1) of this section from the air pollution control
21 account to the general fund.

22 (6) The (~~commute trip reduction task force~~) department of
23 transportation shall determine the effectiveness of this tax credit
24 (~~as part of its ongoing evaluation of the commute trip reduction law~~)
25 and report no later than December 1, (~~1996~~) 2000, to the legislative
26 transportation committee.

27 (7) Any person who knowingly makes a false statement of a material
28 fact in the application for a credit under subsection (1) of this
29 section is guilty of a gross misdemeanor.

30 (8) A person may not receive credit for amounts paid to or on
31 behalf of the same employee under both this section and RCW 82.16.048.

32 **Sec. 2.** RCW 82.04.4454 and 1994 c 270 s 3 are each amended to read
33 as follows:

34 (1) The department shall keep a running total of all credits
35 granted under (~~this chapter~~) RCW 82.04.4453 and 82.16.048 during each
36 calendar year, and shall disallow any credits that would cause the
37 tabulation for any calendar year to exceed two million dollars.

1 (2) No employer shall be eligible for tax credits under RCW
2 82.04.4453 and 82.16.048 in excess of two hundred thousand dollars in
3 any calendar year.

4 (3) No employer shall be eligible for tax credits under RCW
5 82.04.4453 in excess of the amount of tax that would otherwise be due
6 under this chapter.

7 (4) No portion of an application for credit disallowed under this
8 section may be carried back or carried forward.

9 **Sec. 3.** RCW 82.16.048 and 1994 c 270 s 4 are each amended to read
10 as follows:

11 (1) (~~Major~~) Employers in (the state's eight largest counties
12 affected by the commute trip reduction programs required under RCW
13 70.94.521 through 70.94.551)) this state who are taxable under this
14 chapter and provide financial incentives to their employees for ride
15 sharing, for using public transportation, or for using nonmotorized
16 commuting before June 30, ((1996)) 2000, shall be allowed a credit for
17 amounts paid to or on behalf of employees for ride sharing in vehicles
18 carrying (~~four~~) two or more persons, for using public transportation,
19 or for using nonmotorized commuting, not to exceed sixty dollars per
20 employee per year. The credit shall be equal to the amount paid to or
21 on behalf of each employee multiplied by fifty percent, but may not
22 exceed sixty dollars per employee per year. The credit may not exceed
23 the amount of tax that would otherwise be due under this chapter.

24 (2) Application for tax credit under this chapter may only be made
25 (~~by major employers as defined by RCW 70.94.524 and~~) in the form and
26 manner prescribed in rules adopted by the department (~~and in~~
27 ~~consultation with the commute trip reduction task force~~)).

28 (3) The credit shall be taken not more than once quarterly and not
29 less than once annually against taxes due for the same calendar year in
30 which the amounts for which credit is claimed were paid to or on behalf
31 of employees for ride sharing, for using public transportation, or for
32 using nonmotorized commuting and must be claimed by the due date of the
33 last tax return for the calendar year in which the payment is made.

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

1 (5) 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 credit provided
4 under subsection (1) of this section from the air pollution control
5 account to the general fund.

6 (6) The ~~((commute trip reduction task force))~~ department of
7 transportation shall determine the effectiveness of this tax credit
8 ~~((as part of its ongoing evaluation of the commute trip reduction law))~~
9 and report no later than December 1, ~~((1996))~~ 2000, to the legislative
10 transportation committee.

11 (7) Any person who knowingly makes a false statement of a material
12 fact in the application for a credit under subsection (1) of this
13 section is guilty of a gross misdemeanor.

14 (8) A person may not receive credit for amounts paid to or on
15 behalf of the same employee under both this section and RCW 82.04.4453.

16 **Sec. 4.** RCW 82.16.049 and 1994 c 270 s 5 are each amended to read
17 as follows:

18 (1) The department shall keep a running total of all credits
19 granted under ~~((this chapter))~~ RCW 82.04.4453 and 82.16.048 during each
20 calendar year, and shall disallow any credits that would cause the
21 tabulation for any calendar year to exceed two million dollars.

22 (2) No employer shall be eligible for tax credits under RCW
23 82.04.4453 and 82.16.048 in excess of two hundred thousand dollars in
24 any calendar year.

25 (3) No employer shall be eligible for tax credits under RCW
26 82.16.048 in excess of the amount of tax that would otherwise be due
27 under this chapter.

28 (4) No portion of an application for credit disallowed under this
29 section may be carried back or carried forward.

30 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.04 RCW
31 to read as follows:

32 The definitions set forth in this section apply to RCW 82.04.4453,
33 82.04.4454, 82.16.048, and 82.16.049 unless the context clearly
34 requires otherwise.

35 (1) "Public agency" means any county, city, or other local
36 government agency or any state government agency, board, or commission.

1 (2) "Public transportation" means the same as "public
2 transportation service" as defined in RCW 36.57A.010.

3 (3) "Nonmotorized commuting" means commuting to and from the
4 workplace by an employee by walking or running or by riding a bicycle
5 or other device not powered by a motor.

6 (4) "Ride sharing" means the same as "commuter ride sharing" as
7 defined in RCW 46.74.010.

8 **Sec. 6.** 1994 c 270 s 6 (uncodified) is amended to read as follows:
9 This act shall expire December 31, (~~1996~~) 2000.

10 NEW SECTION. **Sec. 7.** This act expires December 31, 2000.

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