

# FINAL BILL REPORT

## HB 1023

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C 95 L 97

Synopsis as Enacted

**Brief Description:** Clarifying qualifications for commuter ride sharing.

**Sponsors:** Representatives Buck, Cooke, Mielke and Cairnes.

**House Committee on Transportation Policy & Budget**

**Senate Committee on Transportation**

**Background:** There are two types of ride sharing: commuter ride sharing and ride sharing for persons with special transportation needs. Vehicles used as ride sharing vehicles are exempt from the retail sales and use tax and the motor vehicle excise tax (MVET). (Nonprofit transportation providers rendering ride sharing services for persons with special transportation needs are also entitled to gas and diesel fuel tax rebates.)

Commuter ride sharing is conducted in a passenger vehicle with: (1) a gross weight not to exceed 10,000 pounds, excluding special rider equipment; and (2) a seating capacity not to exceed 15 persons that is used by (a) no fewer than five people, including the driver, or (b) four persons, including the driver, when at least two persons are confined to wheelchairs. The provisions apply to a fixed group of people traveling between their homes or nearby termini and place of employment, or educational or other institution, in a single daily round trip.

Because of the term single daily round-trip,– a commuter ride sharing vehicle used for multiple daily round-trips for different employment shifts, such as a commuter van that makes three round-trips between Port Angeles and Clallam Bay Prison per day for three different shifts of employees, does not qualify for the tax exemptions.

**Summary:** A vehicle that transports more than one group to and from work or an educational or other institution on a daily round trip basis, qualifies as a commuter ride sharing vehicle (and is therefore eligible for the sales tax and MVET exemptions).

**Votes on Final Passage:**

House	96 0
Senate	44 1

**Effective:** July 27, 1997