
HOUSE BILL 3074

State of Washington

56th Legislature

2000 Regular Session

By Representatives Fisher, Edwards, Cooper, Radcliff, Murray, Mitchell,
O'Brien and McIntire

Read first time 01/27/2000. Referred to Committee on Transportation.

1 AN ACT Relating to local transportation taxes; and amending RCW
2 82.14.045.

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

4 **Sec. 1.** RCW 82.14.045 and 1998 c 321 s 7 (Referendum Bill No. 49)
5 are each amended to read as follows:

6 (1) The legislative body of any city pursuant to RCW 35.92.060, of
7 any county which has created an unincorporated transportation benefit
8 area pursuant to RCW 36.57.100 and 36.57.110, of any public
9 transportation benefit area pursuant to RCW 36.57A.080 and 36.57A.090,
10 of any county transportation authority established pursuant to chapter
11 36.57 RCW, and of any metropolitan municipal corporation within a
12 county with a population of one million or more pursuant to chapter
13 35.58 RCW, may, by resolution or ordinance for the sole purpose of
14 providing funds for the operation, maintenance, or capital needs of
15 public transportation systems and in lieu of the excise taxes
16 authorized by RCW 35.95.040, submit an authorizing proposition to the
17 voters or include such authorization in a proposition to perform the
18 function of public transportation and if approved by a majority of
19 persons voting thereon, fix and impose a sales and use tax in

1 accordance with the terms of this chapter: PROVIDED, That no such
2 legislative body shall impose such a sales and use tax without
3 submitting such an authorizing proposition to the voters and obtaining
4 the approval of a majority of persons voting thereon: PROVIDED
5 FURTHER, That where such a proposition is submitted by a county on
6 behalf of an unincorporated transportation benefit area, it shall be
7 voted upon by the voters residing within the boundaries of such
8 unincorporated transportation benefit area and, if approved, the sales
9 and use tax shall be imposed only within such area. Notwithstanding
10 any provisions of this section to the contrary, any county in which a
11 county public transportation plan has been adopted pursuant to RCW
12 36.57.070 and the voters of such county have authorized the imposition
13 of a sales and use tax pursuant to the provisions of section 10,
14 chapter 167, Laws of 1974 ex. sess., prior to July 1, 1975, shall be
15 authorized to fix and impose a sales and use tax as provided in this
16 section at not to exceed the rate so authorized without additional
17 approval of the voters of such county as otherwise required by this
18 section.

19 The tax authorized pursuant to this section shall be in addition to
20 the tax authorized by RCW 82.14.030 and shall be collected from those
21 persons who are taxable by the state pursuant to chapters 82.08 and
22 82.12 RCW upon the occurrence of any taxable event within such city,
23 public transportation benefit area, county, or metropolitan municipal
24 corporation as the case may be. The rate of such tax shall be levied
25 in increments of not less than one-tenth~~((, two-tenths, three-tenths,~~
26 ~~four-tenths, five-tenths, or six-tenths))~~ of one percent of the selling
27 price (in the case of a sales tax) or value of the article used (in the
28 case of a use tax). The rate of such tax shall not exceed the rate
29 authorized by the voters unless such increase shall be similarly
30 approved.

31 (2)(a) In the event a metropolitan municipal corporation shall
32 impose a sales and use tax pursuant to this chapter no city, county
33 which has created an unincorporated transportation benefit area, public
34 transportation benefit area authority, or county transportation
35 authority wholly within such metropolitan municipal corporation shall
36 be empowered to levy and/or collect taxes pursuant to RCW 35.58.273,
37 35.95.040, and/or 82.14.045, but nothing herein shall prevent such city
38 or county from imposing sales and use taxes pursuant to any other
39 authorization.

1 (b) In the event a county transportation authority shall impose a
2 sales and use tax pursuant to this section, no city, county which has
3 created an unincorporated transportation benefit area, public
4 transportation benefit area, or metropolitan municipal corporation,
5 located within the territory of the authority, shall be empowered to
6 levy or collect taxes pursuant to RCW 35.58.273, 35.95.040, or
7 82.14.045.

8 (c) In the event a public transportation benefit area shall impose
9 a sales and use tax pursuant to this section, no city, county which has
10 created an unincorporated transportation benefit area, or metropolitan
11 municipal corporation, located wholly or partly within the territory of
12 the public transportation benefit area, shall be empowered to levy or
13 collect taxes pursuant to RCW 35.58.273, 35.95.040, or 82.14.045.

14 (3) Any local sales and use tax revenue collected pursuant to this
15 section by any city or by any county for transportation purposes
16 pursuant to RCW 36.57.100 and 36.57.110 shall not be counted as locally
17 generated tax revenues for the purposes of apportionment and
18 distribution, in the manner prescribed by chapter 82.44 RCW, of the
19 proceeds of the motor vehicle excise tax authorized pursuant to RCW
20 35.58.273, except that the local sales and use tax revenue collected
21 under this section by a city with a population greater than sixty
22 thousand that as of January 1, 1998, owns and operates a municipal
23 public transportation system shall be counted as locally generated tax
24 revenues for the purposes of apportionment and distribution, in the
25 manner prescribed by chapter 82.44 RCW, of the proceeds of the motor
26 vehicle excise tax authorized under RCW 35.58.273 as follows:

27 (a) For fiscal year 2000, revenues collected under this section
28 shall be counted as locally generated tax revenues for up to 25 percent
29 of the tax collected under RCW 35.58.273;

30 (b) For fiscal year 2001, revenues collected under this section
31 shall be counted as locally generated tax revenues for up to 50 percent
32 of the tax collected under RCW 35.58.273;

33 (c) For fiscal year 2002, revenues collected under this section
34 shall be counted as locally generated tax revenues for up to 75 percent
35 of the tax collected under RCW 35.58.273; and

1 (d) For fiscal year 2003 and thereafter, revenues collected under
2 this section shall be counted as locally generated tax revenues for up
3 to 100 percent of the tax collected under RCW 35.58.273.

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