

2 SSB 6008 - S AMD 863
3 By Senator Eide

4 ADOPTED 03/13/02

5 Strike everything after the enacting clause and insert the
6 following:

7 NEW SECTION. **Sec. 1.** The definitions in this section apply
8 throughout this chapter and section 8 of this act unless the context
9 clearly requires otherwise.

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

12 (2) "Public transportation" means the same as "public
13 transportation service" as defined in RCW 36.57A.010 and includes
14 passenger services of the Washington state ferries.

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

18 (4) "Ride sharing" means the same as "commuter ride sharing" as
19 defined in RCW 46.74.010, including ride sharing on Washington state
20 ferries.

21 (5) "Car sharing" means a membership program intended to offer an
22 alternative to car ownership under which persons or entities that
23 become members are permitted to use vehicles from a fleet on an hourly
24 basis.

25 NEW SECTION. **Sec. 2.** (1) Employers in this state who are taxable
26 under chapter 82.04 or 82.16 RCW and provide financial incentives to
27 their own or other employees for ride sharing, for using public
28 transportation, for using car sharing, or for using nonmotorized
29 commuting before June 30, 2012, are allowed a credit against taxes
30 payable under chapter 82.04 or 82.16 RCW for amounts paid to or on
31 behalf of employees for ride sharing in vehicles carrying two or more
32 persons, for using public transportation, for using car sharing, or for
33 using nonmotorized commuting, not to exceed sixty dollars per employee
34 per year.

1 (2) Property managers who are taxable under chapter 82.04 or 82.16
2 RCW and provide financial incentives to persons employed at a worksite
3 in this state managed by the property manager for ride sharing, for
4 using public transportation, for using car sharing, or for using
5 nonmotorized commuting before June 30, 2012, are allowed a credit
6 against taxes payable under chapter 82.04 or 82.16 RCW for amounts paid
7 to or on behalf of these persons for ride sharing in vehicles carrying
8 two or more persons, for using public transportation, for using car
9 sharing, or for using nonmotorized commuting, not to exceed sixty
10 dollars per person per year. A person may not take a credit under this
11 section for amounts claimed for credit by other persons.

12 (3) The credit under this section is equal to the amount paid to or
13 on behalf of each employee multiplied by fifty percent, but may not
14 exceed sixty dollars per employee per year. The credit may not exceed
15 the amount of tax that would otherwise be due under chapters 82.04 or
16 82.16 RCW.

17 (4) A person may not receive credit under this section for amounts
18 paid to or on behalf of the same employee under both chapters 82.04 and
19 82.16 RCW.

20 NEW SECTION. Sec. 3. (1) Application for tax credit under section
21 2 of this act may only be made in the form and manner prescribed in
22 rules adopted by the department.

23 (2) The credit under this section must be taken against taxes due
24 for the same calendar year in which the amounts for which credit is
25 claimed were paid to or on behalf of employees for ride sharing, for
26 using public transportation, for using car sharing, or for using
27 nonmotorized commuting and must be claimed by the due date of the last
28 tax return for the calendar year in which the payment is made.

29 (3) Any person who knowingly makes a false statement of a material
30 fact in the application for a credit under section 2 of this act is
31 guilty of a gross misdemeanor.

32 NEW SECTION. Sec. 4. (1) The department shall keep a running
33 total of all credits granted under section 2 of this act and all grants
34 provided under section 8 of this act during each calendar year. The
35 department shall disallow any credits that would cause the tabulation
36 for credits and grants in any legislative biennium, or portion thereof,
37 to exceed the following levels: 2001-2003 - two million dollars; 2003-

1 2005 - three million dollars; 2005-2007 - five million dollars; 2007-
2 2009 - eight million dollars; 2009-2011 - eight million dollars; 2012 -
3 four million dollars.

4 (2) No person is eligible for tax credits under section 2 of this
5 act in excess of one hundred thousand dollars in any calendar year.

6 (3) No person is eligible for tax credits under section 2 of this
7 act in excess of the amount of tax that would otherwise be due under
8 chapter 82.04 or 82.16 RCW.

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

11 (5) No person is eligible for both grants provided under section 8
12 of this act and tax credits under section 2 of this act within the same
13 calendar year.

14 NEW SECTION. **Sec. 5.** (1) The director shall on the 25th of
15 February, May, August, and November of each year advise the state
16 treasurer of the amount of credit taken under section 2 of this act
17 during the preceding calendar quarter ending on the last day of
18 December, March, June, and September, respectively.

19 (2) On the 1st of April, July, October, and January of each year,
20 the state treasurer based upon information provided by the department
21 shall deposit to the general fund a sum equal to the dollar amount of
22 the credit provided under section 2 of this act from the multimodal
23 transportation account.

24 NEW SECTION. **Sec. 6.** The commute trip reduction task force shall
25 determine the effectiveness of the tax credit under section 2 of this
26 act as part of its ongoing evaluation of the commute trip reduction law
27 and report to the legislative transportation committee and to the
28 fiscal committees of the house of representatives and the senate. The
29 report must include information on the amount of tax credits claimed to
30 date and recommendations on future funding for the tax credit program.
31 The report must be incorporated into the recommendations required in
32 RCW 70.94.537(5).

33 NEW SECTION. **Sec. 7.** This chapter expires June 30, 2012.

34 NEW SECTION. **Sec. 8.** A new section is added to chapter 70.94 RCW
35 to read as follows:

1 (1) The department of transportation shall administer a grant
2 program for public agencies, nonprofit organizations, developers, and
3 property managers who provide financial incentives for ride sharing in
4 vehicles carrying two or more persons, for using public transportation,
5 for using car sharing, or for using nonmotorized commuting, before June
6 30, 2012, to their own or other employees.

7 (2) Public agencies, nonprofit organizations, developers, and
8 property managers are not eligible within the same calendar year for
9 grants provided under this section and credits under section 2 of this
10 act.

11 (3) The amount of the grant is equal to the amount paid to or on
12 behalf of each employee multiplied by fifty percent, but may not exceed
13 sixty dollars per employee per year.

14 (4) No public agency, nonprofit organization, developer, or
15 property manager is eligible for grants under this section in excess of
16 one hundred thousand dollars in any calendar year.

17 (5) The department of transportation shall report to the department
18 of revenue by the 15th day of each month the aggregate monetary amount
19 of grants provided under this section in the prior month and the
20 identity of the recipients of those grants.

21 (6) The total of credits granted under section 2 of this act and
22 grants provided under this section may not exceed two million dollars
23 between the years 2001 and 2003; three million dollars between 2003 and
24 2005; five million dollars between 2005 and 2007; eight million dollars
25 between 2007 and 2009; eight million dollars between 2009 and 2011; and
26 four million dollars in 2012. The department of revenue shall notify
27 the department of transportation when this limitation has been reached.

28 (7) The source of funds for this grant program is the multimodal
29 transportation account.

30 (8) This section expires June 30, 2012.

31 NEW SECTION. **Sec. 9.** The following acts or parts of acts are each
32 repealed:

33 (1) RCW 82.04.4453 (Credit--Ride-sharing, public transportation, or
34 nonmotorized commuting incentives--Penalty--Report to legislature) and
35 1999 c 402 s 1, 1996 c 128 s 1, & 1994 c 270 s 2;

36 (2) RCW 82.04.4454 (Credit--Ride-sharing, public transportation, or
37 nonmotorized commuting incentives--Ceiling) and 1999 c 402 s 3, 1996 c
38 128 s 2, & 1994 c 270 s 3;

1 (3) RCW 82.16.048 (Credit--Ride-sharing, public transportation, or
2 nonmotorized commuting incentives--Penalty--Report to legislature) and
3 1999 c 402 s 2, 1996 c 128 s 3, & 1994 c 270 s 4; and

4 (4) RCW 82.16.049 (Credit--Ride-sharing, public transportation, or
5 nonmotorized commuting incentives--Ceiling) and 1999 c 402 s 4, 1996 c
6 128 s 4, & 1994 c 270 s 5.

7 NEW SECTION. **Sec. 10.** Sections 1 through 7 of this act constitute
8 a new chapter in Title 82 RCW.

9 NEW SECTION. **Sec. 11.** The code reviser shall place cross-
10 reference sections to chapter 82.-- RCW (sections 1 through 7 of this
11 act) in chapters 82.04 and 82.16 RCW.

12 NEW SECTION. **Sec. 12.** This act takes effect January 1, 2003.

13 NEW SECTION. **Sec. 13.** If specific funding for the purposes of
14 this act, referencing this act by bill or chapter number, is not
15 provided by legislative appropriation to the multimodal transportation
16 account by December 31, 2002, this act is null and void."

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19 ADOPTED 03/13/02

20 In line 1 of the title, after "incentives;" strike the remainder of
21 the title and insert "adding a new section to chapter 70.94 RCW; adding
22 a new chapter to Title 82 RCW; creating new sections; repealing RCW
23 82.04.4453, 82.04.4454, 82.16.048, and 82.16.049; prescribing
24 penalties; providing an effective date; and providing expiration
25 dates."

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