

2 **SSB 5781** - H COMM AMD **ADOPTED 04/12/99**  
3 By Committee on Transportation

4

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

7 "Sec. 1. RCW 82.04.4453 and 1996 c 128 s 1 are each amended to  
8 read as follows:

9 (1)(a) Employers in this state who are taxable under this chapter  
10 and provide financial incentives to their employees for ride sharing,  
11 for using public transportation, or for using nonmotorized commuting  
12 before June 30, (~~2000~~) 2006, shall be allowed a credit for amounts  
13 paid to or on behalf of employees for ride sharing in vehicles carrying  
14 two or more persons, for using public transportation, or for using  
15 nonmotorized commuting, not to exceed sixty dollars per employee per  
16 year. The credit shall be equal to the amount paid to or on behalf of  
17 each employee multiplied by fifty percent, but may not exceed sixty  
18 dollars per employee per year.

19 (b) Property managers who are taxable under this chapter and  
20 provide financial incentives to persons employed at a worksite managed  
21 by the property manager in this state for ride sharing, for using  
22 public transportation, or for using nonmotorized commuting before June  
23 30, 2006, shall be allowed a credit for amounts paid to or on behalf of  
24 these persons for ride sharing in vehicles carrying two or more  
25 persons, for using public transportation, or for using nonmotorized  
26 commuting, not to exceed sixty dollars per person per year. A person  
27 may not take a credit under this section for amounts claimed for credit  
28 by other persons.

29 (c) For ride sharing in vehicles carrying two persons, the credit  
30 shall be equal to the amount paid to or on behalf of each employee  
31 multiplied by thirty percent, but may not exceed sixty dollars per  
32 employee per year. The credit may not exceed the amount of tax that  
33 would otherwise be due under this chapter.

34 (2) Application for tax credit under this chapter may only be made  
35 in the form and manner prescribed in rules adopted by the department.

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

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

11 (5) On the first of April, July, October, and January of each year,  
12 the state treasurer based upon information provided by the department  
13 shall deposit to the general fund a sum equal to the dollar amount of  
14 the credit provided under subsection (1) of this section from the air  
15 pollution control account (~~to the general fund~~), the transportation  
16 account, and the public transportation systems account. The first draw  
17 on reimbursements to the general fund must be from the air pollution  
18 control account, and reimbursements must not exceed one and one-half  
19 million dollars in any calendar year for the tax credits claimed under  
20 RCW 82.04.4453 and 82.16.048. Reimbursements to the general fund in  
21 excess of that amount drawn from the air pollution control account must  
22 be drawn, subject to appropriation, in equal amounts from the  
23 transportation account and the public transportation systems account;  
24 but in no case may those amounts exceed three hundred seventy-five  
25 thousand dollars from each account in any calendar year.

26 (6) The commute trip reduction task force shall determine the  
27 effectiveness of this tax credit as part of its ongoing evaluation of  
28 the commute trip reduction law and report (~~no later than December 1,~~  
29 ~~1997,~~) to the legislative transportation committee and to the fiscal  
30 committees of the house of representatives and the senate. The report  
31 shall include information on the amount of tax credits claimed to date  
32 and recommendations on future funding for the tax credit program. The  
33 report shall be incorporated into the recommendations required in RCW  
34 70.94.537(5).

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

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

1       **Sec. 2.** RCW 82.16.048 and 1996 c 128 s 3 are each amended to read  
2 as follows:

3       (1)(a) Employers in this state who are taxable under this chapter  
4 and provide financial incentives to their employees for ride sharing,  
5 for using public transportation, or for using nonmotorized commuting  
6 before June 30, (~~2000~~) 2006, shall be allowed a credit for amounts  
7 paid to or on behalf of employees for ride sharing in vehicles carrying  
8 two or more persons, for using public transportation, or for using  
9 nonmotorized commuting, not to exceed sixty dollars per employee per  
10 year. The credit shall be equal to the amount paid to or on behalf of  
11 each employee multiplied by fifty percent, but may not exceed sixty  
12 dollars per employee per year.

13       (b) Property managers who are taxable under this chapter and  
14 provide financial incentives to persons employed at a worksite managed  
15 by the property manager in this state for ride sharing, for using  
16 public transportation, or for using nonmotorized commuting before June  
17 30, 2006, shall be allowed a credit for amounts paid to or on behalf of  
18 these persons for ride sharing in vehicles carrying two or more  
19 persons, for using public transportation, or for using nonmotorized  
20 commuting, not to exceed sixty dollars per person per year. A person  
21 may not take a credit under this section for amounts claimed for credit  
22 by other persons.

23       (c) For ride sharing in vehicles carrying two persons, the credit  
24 shall be equal to the amount paid to or on behalf of each employee  
25 multiplied by thirty percent, but may not exceed sixty dollars per  
26 employee per year. The credit may not exceed the amount of tax that  
27 would otherwise be due under this chapter.

28       (2) Application for tax credit under this chapter may only be made  
29 in the form and manner prescribed in rules adopted by the department.

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

36       (4) The director shall on the 25th of February, May, August, and  
37 November of each year advise the state treasurer of the amount of  
38 credit taken during the preceding calendar quarter ending on the last  
39 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 to the general fund a sum equal to the dollar amount of  
4 the credit provided under subsection (1) of this section from the air  
5 pollution control account ~~((to the general fund))~~, the transportation  
6 account, and the public transportation systems account. The first draw  
7 on reimbursements to the general fund must be from the air pollution  
8 control account, and reimbursements must not exceed one and one-half  
9 million dollars in any calendar year for the tax credits claimed under  
10 RCW 82.04.4453 and 82.16.048. Reimbursements to the general fund in  
11 excess of that amount drawn from the air pollution control account must  
12 be drawn, subject to appropriation, in equal amounts from the  
13 transportation account and the public transportation systems account;  
14 but in no case may those amounts exceed three hundred seventy-five  
15 thousand dollars from each account in any calendar year.

16 (6) The commute trip reduction task force shall determine the  
17 effectiveness of this tax credit as part of its ongoing evaluation of  
18 the commute trip reduction law and report ~~((no later than December 1,~~  
19 ~~1997,))~~ to the legislative transportation committee and to the fiscal  
20 committees of the house of representatives and the senate. The report  
21 shall include information on the amount of tax credits claimed to date  
22 and recommendations on future funding for the tax credit program. The  
23 report shall be incorporated into the recommendations required in RCW  
24 70.94.537(5).

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

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

30 **Sec. 3.** RCW 82.04.4454 and 1996 c 128 s 2 are each amended to read  
31 as follows:

32 (1) The department shall keep a running total of all credits  
33 granted under RCW 82.04.4453 and 82.16.048 during each calendar year,  
34 and shall disallow any credits that would cause the tabulation for any  
35 calendar year to exceed ~~((one))~~ two million ~~((five))~~ two hundred  
36 twenty-five thousand dollars, or the amount provided from the air  
37 pollution control account and the appropriations from the

1 transportation account and the public transportation systems account,  
2 whichever is less.

3 (2) No (~~employer shall be~~) person is eligible for tax credits  
4 under RCW 82.04.4453 and 82.16.048 in excess of one hundred thousand  
5 dollars in any calendar year.

6 (3) No (~~employer shall be~~) person is eligible for tax credits  
7 under RCW 82.04.4453 in excess of the amount of tax that would  
8 otherwise be due under this chapter.

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

11 **Sec. 4.** RCW 82.16.049 and 1996 c 128 s 4 are each amended to read  
12 as follows:

13 (1) The department shall keep a running total of all credits  
14 granted under RCW 82.04.4453 and 82.16.048 during each calendar year,  
15 and shall disallow any credits that would cause the tabulation for any  
16 calendar year to exceed (~~one~~) two million (~~five~~) two hundred  
17 twenty-five thousand dollars, or the amount provided from the air  
18 pollution control account and the appropriations from the  
19 transportation account and the public transportation systems account,  
20 whichever is less.

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

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

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

29 **Sec. 5.** RCW 82.44.180 and 1998 c 321 s 41 (Referendum Bill No. 49)  
30 are each amended to read as follows:

31 (1) The transportation fund is created in the state treasury.  
32 Revenues under RCW 82.44.110 and 82.50.510 shall be deposited into the  
33 fund as provided in those sections.

34 Moneys in the fund may be spent only after appropriation.  
35 Expenditures from the fund may be used only for transportation purposes  
36 and activities and operations of the Washington state patrol not

1 directly related to the policing of public highways and that are not  
2 authorized under Article II, section 40 of the state Constitution.

3 ~~(2) ((There is hereby created the central Puget Sound public  
4 transportation account within the transportation fund. Moneys  
5 deposited into the account under RCW 82.44.150(2)(b) shall be  
6 appropriated to the transportation improvement board and allocated by  
7 the transportation improvement board to public transportation projects  
8 within the region from which the funds are derived, solely for:~~

9 ~~(a) Planning;~~

10 ~~(b) Development of capital projects;~~

11 ~~(c) Development of high capacity transportation systems as defined  
12 in RCW 81.104.015;~~

13 ~~(d) Development of high occupancy vehicle lanes and related  
14 facilities as defined in RCW 81.100.020; and~~

15 ~~(e) Public transportation system contributions required to fund  
16 projects under federal programs and those approved by the  
17 transportation improvement board from other fund sources.~~

18 ~~(3)) There is hereby created the public transportation systems  
19 account within the transportation fund. Moneys deposited into the  
20 account under RCW 82.44.150(2)(b) and (c) shall be appropriated to the  
21 transportation improvement board and allocated by the transportation  
22 improvement board to public transportation projects submitted by the  
23 public transportation systems ((from which the funds are derived)) as  
24 defined by chapters 36.56, 36.57, and 36.57A RCW and RCW 35.84.060 and  
25 81.112.030, and the Washington state ferry system, solely for:~~

26 ~~(a) Planning;~~

27 ~~(b) Development of capital projects;~~

28 ~~(c) Development of high capacity transportation systems as defined  
29 in RCW 81.104.015;~~

30 ~~(d) Development of high occupancy vehicle lanes and related  
31 facilities as defined in RCW 81.100.020;~~

32 ~~(e) Other public transportation system-related roadway projects on  
33 state highways, county roads, or city streets; ((and))~~

34 ~~(f) Public transportation system contributions required to fund  
35 projects under federal programs and those approved by the  
36 transportation improvement board from other fund sources; and~~

37 ~~(g) Reimbursement to the general fund of tax credits authorized  
38 under RCW 82.04.4453 and 82.16.048, subject to appropriation.~~

1       **Sec. 6.** 1996 c 128 s 7 (uncodified) is amended to read as follows:

2       (1) This act takes effect July 1, 1996.

3       (2) This act expires December 31, (~~2000~~) 2006.

4       **Sec. 7.** 1996 c 128 s 6 (uncodified) is amended to read as follows:

5       This act shall expire December 31, (~~2000~~) 2006.

6       NEW SECTION.   **Sec. 8.** This act is necessary for the immediate  
7 preservation of the public peace, health, or safety, or support of the  
8 state government and its existing public institutions and takes effect  
9 July 1, 1999."

10       Correct the title.

--- END ---