
HOUSE BILL 1305

State of Washington

56th Legislature

1999 Regular Session

By Representatives Fisher, K. Schmidt and Kagi; by request of
Transportation Improvement Board

Read first time 01/21/1999. Referred to Committee on Transportation.

1 AN ACT Relating to the public transportation systems account;
2 amending RCW 82.44.150; providing an effective date; and declaring an
3 emergency.

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

5 **Sec. 1.** RCW 82.44.150 and 1998 c 321 s 6 are each amended to read
6 as follows:

7 (1) The director of licensing shall, on the twenty-fifth day of
8 February, May, August, and November of each year, advise the state
9 treasurer of the total amount of motor vehicle excise taxes imposed by
10 RCW 82.44.020(1) remitted to the department during the preceding
11 calendar quarter ending on the last day of March, June, September, and
12 December, respectively, except for those payable under RCW 82.44.030,
13 from motor vehicle owners residing within each municipality which has
14 levied a tax under RCW 35.58.273, which amount of excise taxes shall be
15 determined by the director as follows:

16 The total amount of motor vehicle excise taxes remitted to the
17 department, except those payable under RCW 82.44.020(2) and 82.44.030,
18 from each county shall be multiplied by a fraction, the numerator of
19 which is the population of the municipality residing in such county,

1 and the denominator of which is the total population of the county in
2 which such municipality or portion thereof is located. The product of
3 this computation shall be the amount of excise taxes from motor vehicle
4 owners residing within such municipality or portion thereof. Where the
5 municipality levying a tax under RCW 35.58.273 is located in more than
6 one county, the above computation shall be made by county, and the
7 combined products shall provide the total amount of motor vehicle
8 excise taxes from motor vehicle owners residing in the municipality as
9 a whole. Population figures required for these computations shall be
10 supplied to the director by the office of financial management, who
11 shall adjust the fraction annually.

12 (2) On the first day of the months of January, April, July, and
13 October of each year, the state treasurer based upon information
14 provided by the department shall, from motor vehicle excise taxes
15 deposited in the transportation fund under RCW 82.44.110, make the
16 following deposits:

17 (a) To the high capacity transportation account created in RCW
18 47.78.010, a sum equal to four and five-tenths percent of the special
19 excise tax levied under RCW 35.58.273 by those municipalities
20 authorized to levy a special excise tax within each county that has a
21 population of one hundred seventy-five thousand or more and has an
22 interstate highway within its borders; except that in a case of a
23 municipality located in a county that has a population of one hundred
24 seventy-five thousand or more that does not have an interstate highway
25 located within its borders, that sum shall be deposited in the
26 passenger ferry account;

27 (b) To the central Puget Sound public transportation account
28 created in RCW 82.44.180, for revenues distributed after June 30, 1999,
29 within a county with a population of one million or more and a county
30 with a population of from two hundred thousand to less than one million
31 bordering a county with a population of one million or more with which
32 it shares a border of more than five miles, a sum equal to ~~((the~~
33 ~~difference between (i) the special excise tax levied and collected~~
34 ~~under RCW 35.58.273 by those municipalities authorized to levy and~~
35 ~~collect a special excise tax subject to the requirements of subsections~~
36 ~~(3) and (4) of this section and (ii) the special excise tax that the~~
37 ~~municipality would otherwise have been eligible to levy and collect at~~
38 ~~a tax rate of .815 percent and been able to match with locally~~
39 ~~generated tax revenues, other than the excise tax imposed under RCW~~

1 35.58.273, budgeted for any public transportation purpose. Before this
2 deposit, the sum shall be reduced by an amount equal to the amount
3 distributed under (a) of this subsection for each of the municipalities
4 within the counties to which this subsection (2)(b) applies; however,
5 any transfer under this subsection (2)(b) must be greater than zero))
6 6.732 percent of the special excise tax distributed under RCW
7 35.58.273; and

8 (c) To the public transportation systems account created in RCW
9 82.44.180, for revenues distributed after June 30, 1999, within
10 counties not described in (b) of this subsection, a sum equal to ((the
11 difference between (i) the special excise tax levied and collected
12 under RCW 35.58.273 by those municipalities authorized to levy and
13 collect a special excise tax subject to the requirements of subsections
14 (3) and (4) of this section and (ii) the special excise tax that the
15 municipality would otherwise have been eligible to levy and collect at
16 a tax rate of .815 percent and been able to match with locally
17 generated tax revenues, other than the excise tax imposed under RCW
18 35.58.273, budgeted for any public transportation purpose. Before this
19 deposit, the sum shall be reduced by an amount equal to the amount
20 distributed under (a) of this subsection for each of the municipalities
21 within the counties to which this subsection (2)(c) applies; however,
22 any transfer under this subsection (2)(c) must be greater than zero))
23 1.158 percent of the special excise tax levied and collected under RCW
24 35.58.273.

25 (3) On the first day of the months of January, April, July, and
26 October of each year, the state treasurer, based upon information
27 provided by the department, shall remit motor vehicle excise tax
28 revenues imposed and collected under RCW 35.58.273 as follows:

29 (a) The amount required to be remitted by the state treasurer to
30 the treasurer of any municipality levying the tax shall not exceed in
31 any calendar year the amount of locally-generated tax revenues,
32 excluding (i) the excise tax imposed under RCW 35.58.273 for the
33 purposes of this section, which shall have been budgeted by the
34 municipality to be collected in such calendar year for any public
35 transportation purposes including but not limited to operating costs,
36 capital costs, and debt service on general obligation or revenue bonds
37 issued for these purposes; and (ii) the sales and use tax equalization
38 distributions provided under RCW 82.14.046; and

1 (b) In no event may the amount remitted in a single calendar
2 quarter exceed the amount collected on behalf of the municipality under
3 RCW 35.58.273 during the calendar quarter next preceding the
4 immediately preceding quarter, excluding the sales and use tax
5 equalization distributions provided under RCW 82.14.046.

6 (4) At the close of each calendar year accounting period, but not
7 later than April 1, each municipality that has received motor vehicle
8 excise taxes under subsection (3) of this section shall transmit to the
9 director of licensing and the state auditor a written report showing by
10 source the previous year's budgeted tax revenues for public
11 transportation purposes as compared to actual collections. Any
12 municipality that has not submitted the report by April 1 shall cease
13 to be eligible to receive motor vehicle excise taxes under subsection
14 (3) of this section until the report is received by the director of
15 licensing. If a municipality has received more or less money under
16 subsection (3) of this section for the period covered by the report
17 than it is entitled to receive by reason of its locally-generated
18 collected tax revenues, the director of licensing shall, during the
19 next ensuing quarter that the municipality is eligible to receive motor
20 vehicle excise tax funds, increase or decrease the amount to be
21 remitted in an amount equal to the difference between the locally-
22 generated budgeted tax revenues and the locally-generated collected tax
23 revenues. In no event may the amount remitted for a calendar year
24 exceed the amount collected on behalf of the municipality under RCW
25 35.58.273 during that same calendar year excluding the sales and use
26 tax equalization distributions provided under RCW 82.14.046. At the
27 time of the next fiscal audit of each municipality, the state auditor
28 shall verify the accuracy of the report submitted and notify the
29 director of licensing of any discrepancies.

30 (5) The motor vehicle excise taxes imposed under RCW 35.58.273 and
31 required to be remitted under this section and RCW 82.14.046 shall be
32 remitted without legislative appropriation.

33 (6) Any municipality levying and collecting a tax under RCW
34 35.58.273 which does not have an operating, public transit system or a
35 contract for public transportation services in effect within one year
36 from the initial effective date of the tax shall return to the state
37 treasurer all motor vehicle excise taxes received under subsection (3)
38 of this section.

1 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
2 preservation of the public peace, health, or safety, or support of the
3 state government and its existing public institutions, and takes effect
4 June 30, 1999.

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