ESSB 6582 - H AMD 1310 By Representative Liias

WITHDRAWN 03/03/2012

Strike everything after the enacting clause and insert the following:

3 "NEW SECTION. Sec. 1. (1) It is the intent of the legislature to provide diversified local revenue options that may be tailored to the 4 It is also the intent that local 5 needs of each jurisdiction. 6 governments provide countywide transportation planning and coordinate 7 with other municipalities, transit systems, transportation benefit 8 districts, planning organizations, and other transportation agencies. 9 It is critical that all transportation infrastructure is well planned, 10 coordinated, and maintained at the local levels to provide a seamless 11 transportation infrastructure to enable people and goods to move safely 12 and efficiently throughout the state and to bolster and improve the 13 state's economy.

14 (2) The legislature finds that the purchasing power of funds to pay 15 for local transportation needs continues to decline while costs have 16 risen. Without additional funding, counties and cities will continue 17 to struggle financially to preserve and maintain county roads, city 18 streets, and bridges; pavement conditions will to continue to decline; 19 and public transit systems will be forced to cut services at a time 20 when demand for transit services is increasing.

21 **Sec. 2.** RCW 36.73.065 and 2007 c 329 s 1 are each amended to read 22 as follows:

(1) Except as provided in subsection (4) of this section, taxes, fees, charges, and tolls may not be imposed by a district without approval of a majority of the voters in the district voting on a proposition at a general or special election. The proposition must include a specific description of the transportation improvement or improvements proposed by the district and the proposed taxes, fees, charges, and the range of tolls imposed by the district to raise
 revenue to fund the improvement or improvements.

3 (2) Voter approval under this section ((shall)) <u>must</u> be accorded
4 substantial weight regarding the validity of a transportation
5 improvement as defined in RCW 36.73.015.

6 (3) A district may not increase any taxes, fees, charges, or range 7 of tolls imposed under this chapter once the taxes, fees, charges, or 8 tolls take effect, unless authorized by the district voters pursuant to 9 RCW 36.73.160 or up to forty dollars of the vehicle fee authorized in 10 RCW 82.80.140 by the governing board of a city transportation benefit 11 district with a population of five hundred thousand or less.

12 (4)(a) A district that includes all the territory within the 13 boundaries of the jurisdiction, or jurisdictions, establishing the 14 district, but not including territory in which a fee is currently being 15 <u>collected under RCW 82.80.140</u>, may impose by a majority vote of the 16 governing board of the district the following fees and charges:

17 (i) Up to twenty dollars of the vehicle fee authorized in RCW
18 82.80.140; ((or))

(ii) For a city transportation benefit district with a population of five hundred thousand or less, up to forty dollars of the vehicle fee authorized in RCW 82.80.140; or

(iii) A fee or charge in accordance with RCW 36.73.120.

22

(b) The vehicle fee authorized in (a) of this subsection may only be imposed for a passenger-only ferry transportation improvement if the vehicle fee is first approved by a majority of the voters within the jurisdiction of the district.

(c)(i) A district solely comprised of a city or cities ((shall)) may not impose the fees or charges identified in (a) of this subsection within one hundred eighty days after July 22, 2007, unless the county in which the city or cities reside, by resolution, declares that it will not impose the fees or charges identified in (a) of this subsection within the one hundred eighty-day period; or

(ii) A district solely comprised of a city or cities identified in RCW 36.73.020(6)(b) ((shall)) may not impose the fees or charges until after May 22, 2008, unless the county in which the city or cities reside, by resolution, declares that it will not impose the fees or charges identified in (a) of this subsection through May 22, 2008. 1 (5) If the interlocal agreement in RCW 82.80.140(2)(a) cannot be 2 reached, a district that includes only the unincorporated territory of 3 a county may impose by a majority vote of the governing body of the 4 district up to ((twenty)) forty dollars of the vehicle fee authorized 5 in RCW 82.80.140.

6 (6) Until June 30, 2015, the additional revenue generated by the 7 vehicle fee authorized in RCW 82.80.140 by the governing board of the 8 district must not be used to supplant existing local transportation 9 funding in the local road operation and maintenance accounts.

10 **Sec. 3.** RCW 82.80.140 and 2010 c 161 s 917 are each amended to 11 read as follows:

(1) Subject to the provisions of RCW 36.73.065, a transportation benefit district under chapter 36.73 RCW may fix and impose an annual vehicle fee, not to exceed one hundred dollars per vehicle registered in the district, for each vehicle subject to vehicle license fees under RCW 46.17.350(1) (a), (c), (d), (e), (g), (h), (j), or (n) through (q) and for each vehicle subject to gross weight license fees under RCW 46.17.355 with a scale weight of six thousand pounds or less.

(2)(a) A district that includes all the territory within the 19 20 boundaries of the jurisdiction, or jurisdictions, or a city with a 21 population of over five hundred thousand establishing the district, but not including territory in which a fee is currently being collected 22 under this section, may impose by a majority vote of the governing 23 24 board of the district up to twenty dollars of the vehicle fee 25 authorized in subsection (1) of this section. A city transportation 26 benefit district with a population of five hundred thousand or less may impose by a majority vote of the governing board of the city 27 transportation benefit district up to forty dollars of the vehicle fee 28 authorized in subsection (1) of this section. 29

30 (i) If the district is countywide, the revenues of the fee 31 ((shall)) must be distributed to each city within the ((county)) district by interlocal agreement that must be effective prior to 32 imposition of the fee. The interlocal agreement is effective when 33 34 approved by the ((county)) district and sixty percent of the cities 35 representing seventy-five percent of the population of the cities 36 within the ((county)) district in which the countywide fee is 37 collected.

(ii) If the district is less than countywide, the revenues of the
 fee must be distributed to each city within the district by interlocal
 agreement that must be effective prior to imposition of the fee.

(b) A district may not impose a fee under this subsection (2):

5 (i) For a passenger-only ferry transportation improvement unless 6 the vehicle fee is first approved by a majority of the voters within 7 the jurisdiction of the district; or

8 (ii) That, if combined with the fees previously imposed by another
9 district within its boundaries under RCW 36.73.065(4)(a)(i), exceeds
10 twenty dollars.

11 (c) If a district imposes or increases a fee under this subsection 12 (2) that, if combined with the fees previously imposed by another 13 district within its boundaries, exceeds twenty dollars, the district 14 shall provide a credit for the previously imposed fees so that the 15 combined vehicle fee does not exceed twenty dollars.

16 (3) The department of licensing shall administer and collect the 17 fee. The department shall deduct a percentage amount, as provided by 18 contract, not to exceed one percent of the fees collected, for 19 administration and collection expenses incurred by it. The department 20 shall remit remaining proceeds to the custody of the state treasurer. 21 The state treasurer shall distribute the proceeds to the district on a 22 monthly basis.

(4) No fee under this section may be collected until six monthsafter approval under RCW 36.73.065.

(5) The vehicle fee under this section applies only when renewing
a vehicle registration, and is effective upon the registration renewal
date as provided by the department of licensing.

28 (6) The following vehicles are exempt from the fee under this 29 section:

30 (a) Campers, as defined in RCW 46.04.085;

4

31 (b) Farm tractors or farm vehicles, as defined in RCW 46.04.180 and 32 46.04.181;

33 (c) Mopeds, as defined in RCW 46.04.304;

34 (d) Off-road and nonhighway vehicles, as defined in RCW 46.04.365;

35 (e) Private use single-axle trailer, as defined in RCW 46.04.422;

36 (f) Snowmobiles, as defined in RCW 46.04.546; and

37 (g) Vehicles registered under chapter 46.87 RCW and the 38 international registration plan.

(7)(a) A county transportation benefit district with a population 1 of one million five hundred thousand or more may use funds derived from 2 the vehicle license fee authorized in this section as a public 3 authority to purchase air space rights and associated rights above 4 transit facilities that include parking facilities and ferry terminals 5 б and provide, at no or reduced costs, for nonprofit organizations or public housing authorities to provide, for purchase or lease, 7 affordable workforce housing. For purposes of this subsection, 8 "affordable workforce housing" means housing for a single person, 9 family, or unrelated persons living together whose income is between 10 thirty percent and eighty percent of the median income, adjusted for 11 household size, for the county in which the housing is located. Any 12 commercial use located in these facilities must pay a commercial market 13 rate when purchasing or leasing in one of these facilities. 14

(b) In furtherance of the public health and welfare and public 15 transportation purposes, a county transportation benefit district with 16 a population of one million five hundred thousand or more, the central 17 Puget Sound regional transit authority, and the Washington state 18 ferries may sell, transfer, exchange, lease, or otherwise dispose of 19 20 the air rights or other property interests in any parcel of real property owned by such entities, and used and improved by those 21 entities for public transportation facilities, for the development of 22 and use of the air rights and associated property interests for 23 24 affordable housing so long as any such sale, transfer, exchange, lease, or other disposition of the air rights or other property interests for 25 26 affordable housing is compatible with the public transportation use of 27 the underlying property or facility.

(c) Any sale, transfer, exchange, lease, or other disposition of 28 air rights and associated property interests made under the authority 29 of this section is exempt from any statutory or other requirement to 30 obtain fair market value, and a sale, transfer, exchange, lease, or 31 other disposition of air rights and associated property interests at 32 less than fair market value made under this section is not invalid, 33 provided that such sale, transfer, exchange, lease, or other 34 disposition of air rights and associated property interests is 35 36 discounted below fair market value not more than any proportional reduction in value resulting from the requirement for affordable 37 housing. 38

1 (d) Any sale, transfer, exchange, lease, or other disposition of 2 air rights and associated property interests to a private entity made 3 under the authority of this section must include a restrictive covenant 4 requiring that any subsequent transfer of the air rights and associated 5 property interests be prohibited unless the property continues to be 6 used for affordable housing purposes for the duration of the term of

7 <u>the restrictive covenant.</u>

8 <u>(e) Any sale, transfer, exchange, lease, or other disposition of</u> 9 <u>air rights and associated property interests for affordable housing</u> 10 <u>purposes is considered a legitimate public transportation purpose.</u>

11 Sec. 4. RCW 36.73.015 and 2010 c 251 s 2 and 2010 c 105 s 1 are 12 each reenacted and amended to read as follows:

13 The definitions in this section apply throughout this chapter 14 unless the context clearly requires otherwise.

15

(1) "City" means a city or town.

16 (2) "District" means a transportation benefit district created 17 under this chapter.

18 (3) "Supplemental transportation improvement" or "supplemental 19 improvement" means any project, work, or undertaking to provide public 20 transportation service, in addition to a district's existing or planned 21 voter-approved transportation improvements, proposed by a participating 22 city member of the district under RCW 36.73.180.

23 (4) "Transportation improvement" means a project contained in the 24 transportation plan of the state, a regional transportation planning 25 organization, city, county, or eligible jurisdiction as identified in 26 RCW 36.73.020(2). A project may include, but is not limited to, 27 investment in new or existing highways of statewide significance, arterials of regional significance, high 28 principal capacity 29 transportation, public transportation, and other transportation projects and programs of <u>local</u>, regional, or statewide significance 30 31 including transportation demand management. Projects may also include 32 the operation, preservation, and maintenance of these facilities or 33 programs.

34 <u>NEW SECTION.</u> Sec. 5. A new section is added to chapter 82.80 RCW 35 to read as follows:

36 (1) A county may impose, by approval of a majority of the

registered voters of the county voting on the proposition at a general 1 2 or special election, a local motor vehicle excise tax of up to one percent annually on the value of every motor vehicle registered to a 3 person residing within the county based on the valuation schedules in 4 RCW 82.44.035. No motor vehicle excise tax may be imposed on vehicles 5 licensed under RCW 46.17.355, except for motor vehicles with an unladen б 7 weight of six thousand pounds or less, RCW 46.16A.425, 46.17.335, or 8 46.17.350(1)(c).

9 (2) A county with a population of one million five hundred thousand 10 or more may impose a local motor vehicle excise tax as authorized under 11 this section by a majority vote of the county's legislative authority. 12 Sixty-two and one-half percent of the funds must be used by the county 13 for transportation purposes. Thirty-seven and one-half percent of the 14 funds must be distributed to cities and towns on a per capita basis and 15 must be used for transportation purposes.

(3) Counties imposing a tax under this section shall contract, 16 17 before the effective date of the resolution or ordinance imposing a motor vehicle excise tax, with the department of licensing. 18 The department of licensing must administer and collect the tax. 19 The department must deduct a percentage amount, as provided by contract, 20 21 not to exceed one percent of the taxes collected, for administration 22 and collection expenses incurred by the department. The department 23 must remit the remaining proceeds to the custody of the state 24 treasurer. The state treasurer must distribute the proceeds to the 25 county on a monthly basis.

26 (4) No tax imposed under this section may be collected until six 27 months after approval.

(5) The tax under this section applies only when renewing a vehicle registration, and is effective upon the registration renewal date as provided by the department of licensing.

31 (6) Counties imposing a tax under this section must use the funds
32 in a manner consistent with RCW 35.58.2795, 36.70A.070, and 36.70.330,
33 and chapters 36.73 and 47.80 RCW.

34 (7)(a) The legislative authority of each county shall convene a 35 meeting with representatives of each city and town located within the 36 county for the purpose of establishing a collaborative process that 37 will provide a framework for the adoption of a ballot measure pursuant 38 to chapter 29A.36 RCW. 1 (b) The legislative authority of each county that includes a public 2 transit system under chapter 36.57A RCW, 36.56, 35.95A, or 36.57 RCW, 3 or RCW 35.58.2721 or 36.57.100, shall convene a meeting with 4 representatives of the respective transit system for the purpose of 5 establishing a collaborative process that will provide a framework for 6 the adoption of a ballot measure pursuant to chapter 29A.36 RCW.

(8) A county has until December 31, 2013, to impose a local motor 7 8 vehicle tax of up to one percent, as authorized in this section. If a county does not impose the full one percent of the local motor vehicle 9 excise tax authorized under this section within this time period, the 10 transit systems within that county may impose up to one-half of the 11 12 county's one percent local motor vehicle excise tax. A county may 13 waive the December 31, 2013, deadline and allow transit agencies in 14 that county to proceed with imposing a motor vehicle excise tax.

15 (9) Any county that has implemented a congestion reduction charge 16 under RCW 82.80.055 must sunset the congestion reduction charge prior 17 to the implementation date of the county motor vehicle excise tax 18 imposed in accordance with this section.

19 (10) Local governments may use all or a part of the local option 20 motor vehicle excise tax revenues for the amortization of local 21 government general obligation and revenue bonds issued for 22 transportation purposes.

23 <u>NEW SECTION.</u> Sec. 6. A new section is added to chapter 82.80 RCW 24 to read as follows:

25 (1)(a) A transit system that receives a waiver from a county 26 pursuant to section 5(8) of this act may impose, by approval of a 27 majority of the registered voters within the boundaries of the transit system voting on the proposition at a general or special election, a 28 29 local motor vehicle excise tax or greater of up to one-half of one percent annually under section 5 of this act on the value of every 30 31 motor vehicle registered to a person residing within the transit boundaries based on the valuation schedules in RCW 82.44.035. No motor 32 vehicle excise tax may be imposed on vehicles licensed under RCW 33 34 46.17.355, except for motor vehicles with an unladen weight of six 35 thousand pounds or less, RCW 46.16A.425, 46.17.335, or 46.17.350(1)(c). 36 (b) Beginning January 1, 2014, a transit system may impose, by 37 approval of a majority of the registered voters within the boundaries

of the transit system voting on the proposition at a general or special 1 2 election, a local motor vehicle excise tax or greater of up to one-half of one percent annually under section 5 of this act on the value of 3 4 every motor vehicle registered to a person residing within the transit boundaries based on the valuation schedules in RCW 82.44.035. No motor 5 6 vehicle excise tax may be imposed on vehicles licensed under RCW 7 46.17.355, except for motor vehicles with an unladen weight of six 8 thousand pounds or less, RCW 46.16A.425, 46.17.335, or 46.17.350(1)(c).

9 (2) Transit systems imposing a tax under this section shall contract, before the effective date of the resolution or ordinance 10 imposing a motor vehicle excise tax, with the department of licensing. 11 12 The department of licensing must administer and collect the tax. The department must deduct a percentage amount, as provided by contract, 13 not to exceed one percent of the taxes collected, for administration 14 and collection expenses incurred by the department. 15 The department 16 must remit the remaining proceeds to the custody of the state 17 treasurer. The state treasurer must distribute the proceeds to the county on a monthly basis. 18

19 (3) No tax imposed under this section may be collected until six20 months after approval.

(4) The tax under this section applies only when renewing a vehicle registration, and is effective upon the registration renewal date as provided by the department of licensing.

(5) Transit systems may use all or a part of the local option motor vehicle excise tax revenues authorized in this section for the amortization of local government general obligation and revenue bonds issued for transportation purposes.

28 **Sec. 7.** RCW 82.80.010 and 2003 c 350 s 1 are each amended to read 29 as follows:

30 (1) For purposes of this section:

31 (a) "Distributor" means every person who imports, refines, 32 manufactures, produces, or compounds motor vehicle fuel and special 33 fuel as defined in RCW 82.36.010 and 82.38.020, respectively, and sells 34 or distributes the fuel into a county;

35 (b) "Person" has the same meaning as in RCW 82.04.030.

36 (2) Subject to the conditions of this section((-)): (a) Any county 37 may levy, by approval of its legislative body and a majority of the

registered voters of the county voting on the proposition at a general 1 2 or special election, additional excise taxes equal to ((ten percent of the statewide motor vehicle fuel tax rate under RCW 82.36.025)) one 3 cent, two cents, or three cents on each gallon of motor vehicle fuel as 4 defined in RCW 82.36.010 and on each gallon of special fuel as defined 5 in RCW 82.38.020 sold within the boundaries of the county; and (b) any б city with a population of over five hundred thousand may levy, by 7 approval of its legislative body and a majority of the registered 8 voters of the city voting on the proposition at a general or special 9 election, additional excise taxes equal to one cent on each gallon of 10 motor vehicle fuel as defined in RCW 82.36.010 and on each gallon of 11 special fuel as defined in RCW 82.38.020 sold within the boundaries of 12 13 the city. Vehicles paying an annual license fee under RCW 82.38.075 are exempt from the county fuel excise tax. An election held under 14 this section must be held not more than twelve months before the date 15 on which the proposed tax is to be levied. The ballot setting forth 16 the proposition ((shall)) must state the tax rate that is proposed. 17 The county's authority to levy additional excise taxes under this 18 19 section includes the incorporated and unincorporated areas of the county to the extent that the tax has not been imposed by the city. 20 21 The additional excise taxes are subject to the same exceptions and 22 rights of refund as applicable to other motor vehicle fuel and special fuel excise taxes levied under chapters 82.36 and 82.38 RCW. 23 The 24 proposed tax ((shall)) may not be levied less than one month from the date the election results are certified by the county election officer. 25 26 The commencement date for the levy of any tax under this section 27 ((shall be)) is the first day of January, April, July, or October.

(3) The local option motor vehicle fuel tax on each gallon of motor
vehicle fuel and on each gallon of special fuel is imposed upon the
distributor of the fuel.

(4) A taxable event for the purposes of this section occurs upon
the first distribution of the fuel within the boundaries of a county or
<u>city</u> to a retail outlet, bulk fuel user, or ultimate user of the fuel.

34 (5) All administrative provisions in chapters 82.01, 82.03, and
 35 82.32 RCW, insofar as they are applicable, apply to local option fuel
 36 taxes imposed under this section.

37 (6) Before the effective date of the imposition of the fuel taxes
38 under this section, a county ((shall)) or city must contract with the

department of revenue for the administration and collection of the taxes. The contract must provide that a percentage amount, not to exceed one percent of the taxes imposed under this section, will be deposited into the local tax administration account created in the custody of the state treasurer. The department of revenue may spend money from this account, upon appropriation, for the administration of the local taxes imposed under this section.

8 (7) The state treasurer ((shall)) must distribute monthly to the levying county and cities contained therein the proceeds of the 9 additional excise taxes collected under this section, after 10 the and expenditures 11 deductions for payments as provided in RCW 12 46.68.090(1) (a) and (b) and under the conditions and limitations 13 provided in RCW 82.80.080.

14 (8) The proceeds of the additional excise taxes levied under this 15 section ((shall)) <u>must</u> be used strictly for transportation purposes in 16 accordance with RCW 82.80.070.

(9) A county <u>or city</u> may not levy the tax under this section if they are levying the <u>additional fuel</u> tax in RCW 82.80.110 or if they are a member of a regional transportation investment district levying the <u>additional fuel</u> tax in RCW 82.80.120."

21

Correct the title.

EFFECT: (1) Removes the authorization for a transportation benefit district to increase the vehicle fee from twenty dollars to forty dollars by a majority of the governing board of the transportation benefit district.

(2) Provides that a city transportation benefit district with a population of five hundred thousand or less may increase the vehicle fee from twenty dollars to forty dollars by a majority of the governing board of the district.

(3) A transportation benefit district (TBD), when imposing up to twenty dollars of the vehicle fee without a vote of the people, must include all the territory within the boundaries of the jurisdiction(s) establishing the TBD, but exclude territory in which a vehicle fee is currently being collected. If the TBD is countywide, or less than countywide, the revenues must be distributed to each city within the district by interlocal agreement, which agreement must be effective prior to the imposition of the fee. The current definition of a transportation improvement eligible to receive the TBD funds is expanded from certain transportation projects and programs of regional and statewide significance to also include transportation projects and programs of local significance.

(4)(a) A county with a population of one million five hundred thousand or more may use funds derived from the motor vehicle excise tax as a public authority to purchase air space rights above transit facilities that include parking facilities and ferry terminals and provide, at no or reduced costs, for nonprofit organizations or public housing authorities to provide, for purchase or lease, affordable workforce housing, which means housing for a single person, family, or unrelated persons living together whose income is between thirty percent and eighty percent of the median income, adjusted for household size, for the county in which the housing is located. Any commercial use located in these facilities must pay a commercial market lease rate when purchasing or leasing in one of these facilities.

(b) For the public health and welfare and public transportation purposes, a county transportation benefit district with a population of one million five hundred thousand or more, the Central Puget Sound Regional Transit Authority (Sound Transit), and the Washington State Ferries may sell, transfer, exchange, lease, or otherwise dispose of the air rights or other property interests in any parcel of real property owned by such entities, and used and improved by those entities for public transportation facilities, for the development of and use of the air rights and associated property interests for affordable housing so long as any such sale, transfer, exchange, lease, or other disposition of the air rights or other property interests for affordable housing is compatible with the public transportation use of the underlying property or facility.

(5) A county may impose, by approval of a majority of the registered voters of the county voting on the proposition at a general or special election, a local motor vehicle excise tax of up to one percent annually on the value of every motor vehicle registered to a person residing within the county based on the valuation schedules in RCW 82.44.035. No motor vehicle excise tax may be imposed on vehicles licensed under RCW 46.17.355, except for motor vehicles with an unladen weight of six thousand pounds or less, RCW 46.16A.425, 46.17.335, or 46.17.350(1)(c).

(6) A county with a population of one million five hundred thousand or more may impose a local motor vehicle excise tax as authorized under this section by a majority vote of the county's legislative authority. Sixty-two and one-half percent of the funds must be used by the county for transportation purposes. Thirty-seven and one-half percent of the funds must be distributed to cities and towns on a per capita basis and must be used for transportation purposes.

(7) Counties imposing a tax under this section shall contract, before the effective date of the resolution or ordinance imposing a motor vehicle excise tax, with the department of licensing. The department of licensing must administer and collect the tax. The department must deduct a percentage amount, as provided by contract, not to exceed one percent of the taxes collected, for administration and collection expenses incurred by the department. The department must remit the remaining proceeds to the custody of the state The state treasurer must distribute the proceeds to the treasurer. county on a monthly basis. No tax imposed may be collected until six months after approval.

(8) Counties imposing a tax must use the funds in a manner consistent with transportation planning requirements in statute.

(9) The legislative authority of each county must convene a meeting with representatives of each city and town located within the county for the purpose of establishing a collaborative process that will provide a framework for the adoption of a ballot measure pursuant to chapter 29A.36 RCW.

(10) The legislative authority of each county that includes a public transit system must convene a meeting with representatives of the respective transit system for the purpose of establishing a collaborative process that will provide a framework for the adoption of a ballot measure pursuant to chapter 29A.36 RCW.

(11) A county has until December 31, 2013, to impose a local motor vehicle tax of up to one percent, as authorized in this section. If a county does not impose the full one percent of the local motor vehicle excise tax authorized under this section within this time period, the transit systems within that county may impose up to one-half of the county's one percent local motor vehicle excise tax. A county may waive the December 31, 2013, deadline and allow transit agencies in that county to proceed with imposing a motor vehicle excise tax.

(12) Any county that has implemented a congestion reduction charge under RCW 82.80.055 must sunset the congestion reduction charge prior to the implementation date of the county motor vehicle excise tax imposed in accordance with this section.

(13) Local governments may use all or a part of the local option motor vehicle excise tax revenues for the amortization of local government general obligation and revenue bonds issued for transportation purposes.

(14) Beginning January 1, 2014, a transit system may impose, by approval of a majority of the registered voters within the boundaries of the transit system voting on the proposition at a general or special election, a local motor vehicle excise tax or greater of up to one-half of one percent annually on the value of every motor vehicle registered to a person residing within the transit boundaries based on the valuation schedules in RCW 82.44.035. No motor vehicle excise tax may be imposed on vehicles licensed under RCW 46.17.355, except for motor vehicles with an unladen weight of six thousand pounds or less, RCW 46.16A.425, 46.17.335, or 46.17.350(1)(c).

(15) Transit systems may use all or a part of the local option motor vehicle excise tax revenues for the amortization of local government general obligation and revenue bonds issued for transportation purposes.

(16) Any city with a population of over five hundred thousand may levy, by approval of its legislative body and a majority of the registered voters of the city voting on the proposition at a general or special election, additional excise taxes equal to one cent on each gallon of motor vehicle fuel sold within the boundaries of the city.

--- END ---