

ESSB 5955 - H AMD TO TR COMM AMD (H-5153.1/18) **1376**

By Representative Muri

1 On page 3, after line 27 of the amendment, insert the following:

2 "Sec. 5. RCW 81.104.160 and 2015 3rd sp.s. c 44 s 319 are each
3 amended to read as follows:

4 (1) Regional transit authorities that include a county with a
5 population of more than one million five hundred thousand may submit
6 an authorizing proposition to the voters, and if approved, may levy
7 and collect an excise tax, at a rate approved by the voters, but not
8 exceeding (~~eight-tenths~~) four-tenths of one percent on the value,
9 under chapter 82.44 RCW, of every motor vehicle owned by a resident
10 of the taxing district, solely for the purpose of providing high
11 capacity transportation service. The maximum tax rate under this
12 subsection does not include a motor vehicle excise tax approved
13 before July 15, 2015, if the tax will terminate on the date bond debt
14 to which the tax is pledged is repaid. This tax does not apply to
15 vehicles licensed under RCW 46.16A.455 except vehicles with an
16 unladen weight of six thousand pounds or less, RCW 46.16A.425 or
17 46.17.335(2). Notwithstanding any other provision of this subsection
18 or chapter 82.44 RCW, a motor vehicle excise tax imposed by a
19 regional transit authority before or after July 15, 2015, must comply
20 with chapter 82.44 RCW as it existed on January 1, 1996, until
21 December 31st of the year in which the regional transit authority
22 repays bond debt to which a motor vehicle excise tax was pledged
23 before July 15, 2015. Motor vehicle taxes collected by regional
24 transit authorities after December 31st of the year in which a
25 regional transit authority repays bond debt to which a motor vehicle
26 excise tax was pledged before July 15, 2015, must comply with chapter
27 82.44 RCW as it existed on the date the tax was approved by voters.

28 (2) An agency and high capacity transportation corridor area may
29 impose a sales and use tax solely for the purpose of providing high
30 capacity transportation service, in addition to the tax authorized by
31 RCW 82.14.030, upon retail car rentals within the applicable
32 jurisdiction that are taxable by the state under chapters 82.08 and

1 82.12 RCW. The rate of tax may not exceed 2.172 percent. The rate of
2 tax imposed under this subsection must bear the same ratio of the
3 2.172 percent authorized that the rate imposed under subsection (1)
4 of this section bears to the rate authorized under subsection (1) of
5 this section. The base of the tax is the selling price in the case of
6 a sales tax or the rental value of the vehicle used in the case of a
7 use tax.

8 (3) Any motor vehicle excise tax previously imposed under the
9 provisions of RCW 81.104.160(1) shall be repealed, terminated, and
10 expire on December 5, 2002, except for a motor vehicle excise tax for
11 which revenues have been contractually pledged to repay a bonded debt
12 issued before December 5, 2002, as determined by *Pierce County et al.*
13 *v. State*, 159 Wn.2d 16, 148 P.3d 1002 (2006). In the case of bonds
14 that were previously issued, the motor vehicle excise tax must comply
15 with chapter 82.44 RCW as it existed on January 1, 1996.

16 (4) If a regional transit authority imposes the tax authorized
17 under subsection (1) of this section, the authority may not receive
18 any state grant funds provided in an omnibus transportation
19 appropriations act except transit coordination grants created in
20 chapter 11, Laws of 2015 3rd sp. sess."

21 Renumber the remaining sections consecutively and correct the
22 title.

EFFECT: Limits the motor vehicle excise tax rate that may be imposed by certain regional transit authorities (RTAs) with respect to a system plan approved by the RTA voters in 2016 to 0.4 percent instead of 0.8 percent.

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