

2ESB 5893 - S AMD 290

By Senator Liiias

1 Strike everything after the enacting clause and insert the  
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.44  
4 RCW to read as follows:

5 If the department enters into a contract with a regional transit  
6 authority for the collection of a motor vehicle excise tax authorized  
7 in RCW 81.104.160(1), and after the regional transit authority  
8 implements a market value adjustment program as directed in section 2  
9 of this act, the department must clearly indicate, when notifying  
10 taxpayers of the expected tax due and when collecting the tax: The  
11 amount of tax owed under current law, the amount of any credit  
12 applied, and the net result.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 81.112  
14 RCW to read as follows:

15 (1) A regional transit authority that includes portions of a  
16 county with a population of more than one million five hundred  
17 thousand and that imposes a motor vehicle excise tax under RCW  
18 81.104.160(1) must establish a market value adjustment program to be  
19 implemented by December 31, 2017.

20 (2) Under the market value adjustment program, the authority must  
21 provide a credit against the motor vehicle excise tax due in an  
22 amount equal to the tax due calculated using the vehicle valuation  
23 schedule in chapter 82.44 RCW as it existed on January 1, 1996, less  
24 the tax otherwise due calculated using the vehicle valuation schedule  
25 in RCW 82.44.035, if the resulting difference is positive. The credit  
26 applies only to the motor vehicle excise tax authorized in RCW  
27 81.104.160(1).

28 (3) The program may be funded by any resources available to the  
29 authority including, but not limited to:

30 (a) Unrestricted tax proceeds or other revenues; and

31 (b) Savings from the delivery of projects.

1 (4) The authority must allow an additional one-time credit  
2 against the motor vehicle excise tax due to any taxpayer that paid  
3 the tax in 2017. The credit is equal to the tax paid by the taxpayer  
4 in 2017, less the tax that would have otherwise been due in 2017, had  
5 the tax been calculated using the vehicle valuation schedule in RCW  
6 82.44.035, if the resulting difference is positive. The authority may  
7 develop a system for issuing the additional credits in consultation  
8 with the department of licensing.

9 (5)(a) The program must be implemented in a manner that allows  
10 the delivery of the system and financing plan approved by the  
11 authority's voters in 2016 to the extent practicable. Building on  
12 past and ongoing cost-savings efforts, the agency must continue to  
13 evaluate measures that may be needed to reduce costs. These measures  
14 include, but are not limited to:

15 (i) Designing projects using the principles of practical design,  
16 as described for use by the department of transportation under RCW  
17 47.01.480;

18 (ii) Efficiencies realized in coordinating and integrating  
19 activities with other transit agencies and local governments,  
20 including through shared maintenance and operations, joint  
21 procurement, joint marketing, joint customer services, and joint  
22 capital projects; and

23 (iii) Revising project contingency budgets, if practicable.

24 (b) If, when implementing the program, the authority is not able  
25 to deliver projects according to the system and financing plan  
26 approved by the authority's voters in 2016, the authority must  
27 identify savings and cost reductions in the following priority order:  
28 First, from parking facility projects; second, from commuter rail  
29 projects; third, from transit bus-related projects; and fourth, from  
30 light rail projects.

31 (6) Until the plan has been completed, the authority must submit  
32 an annual report to the transportation committees of the legislature  
33 by December 31st of each year on the status of the delivery of the  
34 plan. The report must include detail on the extent to and manner in  
35 which the authority has used cost savings to maintain the delivery of  
36 the plan as approved by the voters.

37 NEW SECTION. **Sec. 3.** Section 1 of this act applies to  
38 registrations that are due or become due on or after January 1, 2018.

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

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5        On page 1, line 2 of the title, after "tax" strike the remainder  
6 of the title and insert "; adding a new section to chapter 82.44 RCW;  
7 adding a new section to chapter 81.112 RCW; creating a new section;  
8 and declaring an emergency."

EFFECT: Strikes the entirety of 2ESB 5893 and replaces it with language that:

(1) Requires a regional transit authority (RTA), if it imposes a motor vehicle excise tax of up to 0.8 percent first authorized in July 2015, to implement a market value adjustment program, under which a credit is allowed against tax due in an amount equal to the tax due under current law less the tax otherwise due based on the vehicle valuation schedule adopted in 2006, if the net result is positive;

(2) Requires the RTA to implement the program in a manner that allows the delivery of the system and financing plan approved by the RTA's voters in 2016 to the extent practicable and, if the RTA is unable to meet the terms of the plan as originally adopted, the RTA is required to identify savings and cost reductions in a specified priority order; and

(3) Requires the Department of Licensing, after the RTA implements the market value adjustment program, to clearly indicate to taxpayers the amount owed under current law, the amount of any credit applied, and the net result.

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