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SENATE BILL 6475

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State of Washington

65th Legislature

2018 Regular Session

By Senators Hobbs, Palumbo, King, Wagoner, McCoy, and Lias

1 AN ACT Relating to regional transit authority property taxes  
2 imposed on less than a whole parcel; amending RCW 81.104.175; adding  
3 a new section to chapter 84.56 RCW; creating a new section; providing  
4 an expiration date; and declaring an emergency.

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

6 **Sec. 1.** RCW 81.104.175 and 2015 3rd sp.s. c 44 s 321 are each  
7 amended to read as follows:

8 (1) A regional transit authority that includes a county with a  
9 population of more than one million five hundred thousand may impose  
10 a regular property tax levy in an amount not to exceed twenty-five  
11 cents per thousand dollars of the assessed value of property in the  
12 regional transit authority district in accordance with the terms of  
13 this section.

14 (2) Any tax imposed under this section must be used for the  
15 purpose of providing high capacity transportation service, as set  
16 forth in a proposition that is approved by a majority of the  
17 registered voters that vote on the proposition.

18 (3) Property taxes imposed under this section may be imposed for  
19 the period of time required to pay the cost to plan, design,  
20 construct, operate, and maintain the transit facilities set forth in  
21 the approved proposition. Property taxes pledged to repay bonds may

1 be imposed at the pledged amount until the bonds are retired. After  
2 the bonds are retired, property taxes authorized under this section  
3 must be:

4 (a) Reduced to the level required to operate and maintain the  
5 regional transit authority's transit facilities; or

6 (b) Terminated, unless the taxes have been extended by public  
7 vote.

8 (4) The limitations in RCW 84.52.043 do not apply to the tax  
9 authorized in this section.

10 (5) The limitation in RCW 84.55.010 does not apply to the first  
11 levy imposed under this section.

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

17 (7) Property taxes imposed under this section may not be imposed  
18 on less than a whole parcel.

19 NEW SECTION. Sec. 2. A new section is added to chapter 84.56  
20 RCW to read as follows:

21 (1) The county treasurer must waive interest and penalties for  
22 delinquencies on property taxes imposed by a regional transit  
23 authority under RCW 81.104.175 and collected before June 30, 2018, if  
24 the property is exempted from such tax under this act.

25 (2) This section expires January 1, 2020.

26 NEW SECTION. Sec. 3. This act applies retroactively to November  
27 1, 2016, as well as prospectively.

28 NEW SECTION. Sec. 4. This act is necessary for the immediate  
29 preservation of the public peace, health, or safety, or support of  
30 the state government and its existing public institutions, and takes  
31 effect immediately.

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