

2 SHB 1342 - S COMM AMD
3 By Committee on Transportation

4 Adopted 4/10/91 - Voice Vote

5 Strike everything after the enacting clause and insert the
6 following:

7 "NEW SECTION. Sec. 1. The legislative authority of a border
8 area jurisdiction may, by resolution for the purposes authorized in
9 this chapter and by approval of a majority of the registered voters of
10 the jurisdiction voting on the proposition at a general or special
11 election, fix and impose an excise tax on the retail sale of motor
12 vehicle fuel and special fuel within the jurisdiction. An election
13 held under this section must be held not more than twelve months before
14 the date on which the proposed tax is to be levied. The ballot setting
15 forth the proposition shall state the tax rate that is proposed. The
16 rate of such tax shall be in increments of one-tenth of a cent per
17 gallon and shall not exceed one cent per gallon.

18 The tax imposed in this section shall be collected and paid to the
19 jurisdiction but once in respect to any motor vehicle fuel or special
20 fuel. This tax shall be in addition to any other tax authorized or
21 imposed by law.

22 For purposes of this chapter, the term "border area jurisdictions"
23 means all cities and towns within ten miles of an international border
24 crossing and any transportation benefit district established under RCW
25 36.73.020 which has within its boundaries an international border
26 crossing."

1 "NEW SECTION. Sec. 2. The definitions set forth in this
2 section shall apply throughout this chapter unless the context clearly
3 requires otherwise.

4 (1) "Motor vehicle fuel" has the meaning given in RCW 82.36.010(2).

5 (2) "Special fuel" has the meaning given in RCW 82.38.020(5).

6 (3) "Motor vehicle" has the meaning given in RCW 82.36.010(1)."

7 "NEW SECTION. Sec. 3. The entire proceeds of the tax imposed
8 under this chapter, less refunds authorized by the resolution imposing
9 such tax and less amounts deducted by the border area jurisdiction for
10 administration and collection expenses, shall be used solely for the
11 purposes of border area jurisdiction street maintenance and
12 construction."

13 **"Sec. 4.** RCW 82.36.440 and 1990 c 42 s 204 are each amended to
14 read as follows:

15 The tax levied in this chapter is in lieu of any excise, privilege,
16 or occupational tax upon the business of manufacturing, selling, or
17 distributing motor vehicle fuel, and no city, town, county, township or
18 other subdivision or municipal corporation of the state shall levy or
19 collect any excise tax upon or measured by the sale, receipt,
20 distribution, or use of motor vehicle fuel, except as provided in RCW
21 82.80.010 and section 1 of this act."

22 **"Sec. 5.** RCW 82.38.280 and 1990 c 42 s 205 are each amended to
23 read as follows:

24 The tax levied in this chapter is in lieu of any excise, privilege,
25 or occupational tax upon the business of manufacturing, selling, or
26 distributing special fuel, and no city, town, county, township or other
27 subdivision or municipal corporation of the state shall levy or collect

1 any excise tax upon or measured by the sale, receipt, distribution, or
2 use of special fuel, except as provided in RCW 82.80.010 and section 1
3 of this act."

4 "NEW SECTION. Sec. 6. Sections 1 through 3 of this act shall
5 constitute a new chapter in Title 82 RCW."

6 "NEW SECTION. Sec. 7. This act is necessary for the immediate
7 preservation of the public peace, health, or safety, or support of the
8 state government and its existing public institutions, and shall take
9 effect July 1, 1991."

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13 On page 1, line 2 of the title, after "fuels;" strike the remainder
14 of the title and insert "amending RCW 82.36.440 and 82.38.280; adding
15 a new chapter to Title 82 RCW; providing an effective date; and
16 declaring an emergency."