

CERTIFICATION OF ENROLLMENT  
**SUBSTITUTE HOUSE BILL 1342**

52nd Legislature  
1991 Regular Session

Passed by the House March 15, 1991  
Yeas 62 Nays 36

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**Speaker of the  
House of Representatives**

Passed by the Senate April 10, 1991  
Yeas 36 Nays 5

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**President of the Senate**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 1342** as passed by the House of Representatives and the Senate on the dates hereon set forth.

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**Chief Clerk**

FILED

Secretary of State  
State of Washington



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**SUBSTITUTE HOUSE BILL 1342**

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AS AMENDED BY THE SENATE

Passed Legislature - 1991 Regular Session

**State of Washington                      52nd Legislature                      1991 Regular Session**

**By** House Committee on Transportation (originally sponsored by Representatives Kremen, Braddock, R. Fisher, Spanel, R. Johnson and Nelson).

Read first time February 15, 1991.

1            AN ACT Relating to the local taxation of the sale or distribution  
2 of motor vehicle fuels; amending RCW 82.36.440 and 82.38.280; adding a  
3 new chapter to Title 82 RCW; providing an effective date; and declaring  
4 an emergency.

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

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

1 rate of such tax shall be in increments of one-tenth of a cent per  
2 gallon and shall not exceed one cent per gallon.

3 The tax imposed in this section shall be collected and paid to the  
4 jurisdiction but once in respect to any motor vehicle fuel or special  
5 fuel. This tax shall be in addition to any other tax authorized or  
6 imposed by law.

7 For purposes of this chapter, the term "border area jurisdictions"  
8 means all cities and towns within ten miles of an international border  
9 crossing and any transportation benefit district established under RCW  
10 36.73.020 which has within its boundaries an international border  
11 crossing.

12 NEW SECTION. **Sec. 2.** The definitions set forth in this  
13 section shall apply throughout this chapter unless the context clearly  
14 requires otherwise.

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

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

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

18 NEW SECTION. **Sec. 3.** The entire proceeds of the tax imposed  
19 under this chapter, less refunds authorized by the resolution imposing  
20 such tax and less amounts deducted by the border area jurisdiction for  
21 administration and collection expenses, shall be used solely for the  
22 purposes of border area jurisdiction street maintenance and  
23 construction.

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

26 The tax levied in this chapter is in lieu of any excise, privilege,  
27 or occupational tax upon the business of manufacturing, selling, or

1 distributing motor vehicle fuel, and no city, town, county, township or  
2 other subdivision or municipal corporation of the state shall levy or  
3 collect any excise tax upon or measured by the sale, receipt,  
4 distribution, or use of motor vehicle fuel, except as provided in RCW  
5 82.80.010 and section 1 of this act.

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

8 The tax levied in this chapter is in lieu of any excise, privilege,  
9 or occupational tax upon the business of manufacturing, selling, or  
10 distributing special fuel, and no city, town, county, township or other  
11 subdivision or municipal corporation of the state shall levy or collect  
12 any excise tax upon or measured by the sale, receipt, distribution, or  
13 use of special fuel, except as provided in RCW 82.80.010 and section 1  
14 of this act.

15 NEW SECTION. **Sec. 6.** Sections 1 through 3 of this act shall  
16 constitute a new chapter in Title 82 RCW.

17 NEW SECTION. **Sec. 7.** This act is necessary for the immediate  
18 preservation of the public peace, health, or safety, or support of the  
19 state government and its existing public institutions, and shall take  
20 effect July 1, 1991.