
SENATE BILL 6465

State of Washington 52nd Legislature 1992 Regular Session

By Senators Patterson, Skratek, Madsen and Thorsness

Read first time 02/03/92. Referred to Committee on Transportation.

1 AN ACT Relating to distribution of motor vehicle excise taxes;
2 reenacting and amending RCW 82.44.150; and providing an effective date.

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

4 **Sec. 1.** RCW 82.44.150 and 1991 c 309 s 5 and 1991 c 199 s 222 are
5 each reenacted and amended to read as follows:

6 (1) The director of licensing shall, on the twenty-fifth day of
7 February, May, August, and November of each year, advise the state
8 treasurer of the total amount of motor vehicle excise taxes imposed by
9 RCW 82.44.020 (1) and (2) remitted to the department during the
10 preceding calendar quarter ending on the last day of March, June,
11 September, and December, respectively, except for those payable under
12 RCW 82.44.030, from motor vehicle owners residing within each
13 municipality which has levied a tax under RCW 35.58.273, which amount
14 of excise taxes shall be determined by the director as follows:

1 The total amount of motor vehicle excise taxes remitted to the
2 department, except those payable under RCW 82.44.020(3) and 82.44.030,
3 from each county shall be multiplied by a fraction, the numerator of
4 which is the population of the municipality residing in such county,
5 and the denominator of which is the total population of the county in
6 which such municipality or portion thereof is located. The product of
7 this computation shall be the amount of excise taxes from motor vehicle
8 owners residing within such municipality or portion thereof. Where the
9 municipality levying a tax under RCW 35.58.273 is located in more than
10 one county, the above computation shall be made by county, and the
11 combined products shall provide the total amount of motor vehicle
12 excise taxes from motor vehicle owners residing in the municipality as
13 a whole. Population figures required for these computations shall be
14 supplied to the director by the office of financial management, who
15 shall adjust the fraction annually.

16 (2) On the first day of the months of January, April, July, and
17 October of each year, the state treasurer based upon information
18 provided by the department shall, from motor vehicle excise taxes
19 deposited in the general fund, under RCW 82.44.110(~~((+7))~~)(1)(g), make
20 the following deposits:

21 (a) To the high capacity transportation account created in RCW
22 47.78.010, a sum equal to four and five-tenths percent of the special
23 excise tax levied under RCW 35.58.273 by those municipalities
24 authorized to levy a special excise tax within (i) each county with a
25 population of two hundred ten thousand or more and (ii) each county
26 with a population of from one hundred twenty-five thousand to less than
27 two hundred ten thousand except for those counties that do not border
28 a county with a population as described in subsection (i) of this
29 subsection;

1 (b) To the central Puget Sound public transportation account
2 created in RCW 82.44.180, for revenues distributed after December 31,
3 1992, within a county with a population of one million or more and a
4 county with a population of from two hundred thousand to less than one
5 million bordering a county with a population of one million or more, a
6 sum equal to the difference between (i) the special excise tax levied
7 and collected under RCW 35.58.273 by those municipalities authorized to
8 levy and collect a special excise tax subject to the requirements of
9 subsections (3) and (4) of this section and (ii) the special excise tax
10 that the municipality would otherwise have been eligible to levy and
11 collect at a tax rate of .815 percent and been able to match with
12 locally generated tax revenues, other than the excise tax imposed under
13 RCW 35.58.273, budgeted for any public transportation purpose. Before
14 this deposit, the sum shall be reduced by an amount equal to the amount
15 distributed under (a) of this subsection for each of the municipalities
16 within the counties to which this subsection (2)(b) applies; however,
17 any transfer under this subsection (2)(b) must be greater than zero;

18 (c) To the public transportation systems account created in RCW
19 82.44.180, for revenues distributed after December 31, 1992, within
20 counties not described in (b) of this subsection, a sum equal to the
21 difference between (i) the special excise tax levied and collected
22 under RCW 35.58.273 by those municipalities authorized to levy and
23 collect a special excise tax subject to the requirements of subsections
24 (3) and (4) of this section and (ii) the special excise tax that the
25 municipality would otherwise have been eligible to levy and collect at
26 a tax rate of .815 percent and been able to match with locally
27 generated tax revenues, other than the excise tax imposed under RCW
28 35.58.273, budgeted for any public transportation purpose. Before this
29 deposit, the sum shall be reduced by an amount equal to the amount
30 distributed under (a) of this subsection for each of the municipalities

1 within the counties to which this subsection (2)(c) applies; however,
2 any transfer under this subsection (2)(c) must be greater than zero;
3 and

4 (d) To the transportation fund created in RCW 82.44.180, for
5 revenues distributed after June 30, 1991, a sum equal to the difference
6 between (i) the special excise tax levied and collected under RCW
7 35.58.273 by those municipalities authorized to levy and collect a
8 special excise tax subject to the requirements of subsections (3) and
9 (4) of this section and (ii) the special excise tax that the
10 municipality would otherwise have been eligible to levy and collect at
11 a tax rate of .815 percent notwithstanding the requirements set forth
12 in subsections (3) through (6) of this section, reduced by an amount
13 equal to distributions made under (a), (b), and (c) of this subsection.

14 (3) On the first day of the months of January, April, July, and
15 October of each year, the state treasurer, based upon information
16 provided by the department, shall remit motor vehicle excise tax
17 revenues imposed and collected under RCW 35.58.273 as follows:

18 (a) The amount required to be remitted by the state treasurer to
19 the treasurer of any municipality levying the tax shall not exceed in
20 any calendar year the total of: (i) The amount of locally-generated
21 tax revenues, excluding the excise tax imposed under RCW 35.58.273 for
22 the purposes of this section, and (ii) revenues, excluding federal
23 revenues, derived from system operations, which together shall have
24 been budgeted by the municipality to be collected in such calendar year
25 for any public transportation purposes including but not limited to
26 operating costs, capital costs, and debt service on general obligation
27 or revenue bonds issued for these purposes; and

28 (b) In no event may the amount remitted in a single calendar
29 quarter exceed the amount collected on behalf of the municipality under

1 RCW 35.58.273 during the calendar quarter next preceding the
2 immediately preceding quarter.

3 (4) At the close of each calendar year accounting period, but not
4 later than April 1, each municipality that has received motor vehicle
5 excise taxes under subsection (3) of this section shall transmit to the
6 director of licensing and the state auditor a written report showing by
7 source the previous year's budgeted tax revenues and revenues,
8 excluding federal revenues, derived from system operations for public
9 transportation purposes as compared to actual collections. Any
10 municipality that has not submitted the report by April 1 shall cease
11 to be eligible to receive motor vehicle excise taxes under subsection
12 (3) of this section until the report is received by the director of
13 licensing. If a municipality has received more or less money under
14 subsection (3) of this section for the period covered by the report
15 than it is entitled to receive by reason of its locally-generated
16 collected tax revenues and revenues, excluding federal revenues,
17 derived from system operations, the director of licensing shall, during
18 the next ensuing quarter that the municipality is eligible to receive
19 motor vehicle excise tax funds, increase or decrease the amount to be
20 remitted in an amount equal to the difference between the locally-
21 generated budgeted ((tax)) revenues and the locally-generated collected
22 ((tax)) revenues as identified in subsection (3)(a) of this section.
23 In no event may the amount remitted for a calendar year exceed the
24 amount collected on behalf of the municipality under RCW 35.58.273
25 during that same calendar year. At the time of the next fiscal audit
26 of each municipality, the state auditor shall verify the accuracy of
27 the report submitted and notify the director of licensing of any
28 discrepancies.

1 (5) The motor vehicle excise taxes imposed under RCW 35.58.273 and
2 required to be remitted under this section shall be remitted without
3 legislative appropriation.

4 (6) Any municipality levying and collecting a tax under RCW
5 35.58.273 which does not have an operating, public transit system or a
6 contract for public transportation services in effect within one year
7 from the initial effective date of the tax shall return to the state
8 treasurer all motor vehicle excise taxes received under subsection (3)
9 of this section.

10 NEW SECTION. **Sec. 2.** This act takes effect January 1, 1993.