

CERTIFICATION OF ENROLLMENT
SUBSTITUTE HOUSE BILL 1342

Chapter 173, Laws of 1991

52nd Legislature
1991 Regular Session

MOTOR VEHICLE FUELS--LOCAL TAXATION OF SALES AND DISTRIBUTION

EFFECTIVE DATE: 7/1/91

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

JOE KING
Speaker of the
House of Representatives

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

JOEL PRITCHARD
President of the Senate

Approved May 15, 1991

BOOTH GARDNER
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.

ALAN THOMPSON
Chief Clerk

FILED

May 15, 1991 - 11:20 a.m.

Secretary of State
State of Washington

SUBSTITUTE HOUSE BILL 1342

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.

Passed the House March 15, 1991.
Passed the Senate April 10, 1991.
Approved by the Governor May 15, 1991.
Filed in Office of Secretary of State May 15, 1991.