

2 **3SSB 5918** - H COMM AMD **ADOPTED 3-3-94**

3 By Committee on Transportation

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

7 "NEW SECTION. **Sec. 1.** Transportation demand strategies that
8 reduce the number of vehicles on Washington state's highways, roads,
9 and streets, and provide attractive and effective alternatives to
10 single-occupancy travel can improve ambient air quality, conserve
11 fossil fuels, and forestall the need for capital improvements to the
12 state's transportation system. The legislature has required many
13 public and private employers in the state's largest counties to
14 implement transportation demand management programs to reduce the
15 number of single-occupant vehicle travelers during the morning and
16 evening rush hours. The legislature finds that additional
17 transportation demand management strategies are necessary to mitigate
18 the adverse social, environmental, and economic effects of automobile
19 dependency and traffic congestion. While expensive capital
20 improvements, including dedicated busways and commuter rail systems,
21 may be necessary to improve the region's mobility, they are only part
22 of the solution. All public and private entities that attract single-
23 occupant vehicle drivers must develop imaginative and cost-effective
24 ways to encourage walking, bicycling, carpooling, vanpooling, bus
25 riding, and telecommuting. It is the intent of the legislature to
26 revise those portions of state law that inhibit the application of
27 imaginative solutions to the state's transportation mobility problems
28 and to encourage many more public and private employers to adopt
29 effective transportation demand management strategies.

30 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
31 to read as follows:

32 (1) Major employers in the state's eight largest counties affected
33 by the commute trip reduction programs required under RCW 70.94.521
34 through 70.94.551 who are taxable under this chapter and provide
35 financial incentives to their employees for ride sharing before June

1 30, 1996, shall be allowed a credit for amounts paid to employees for
2 ride sharing in vehicles carrying four or more persons, not to exceed
3 sixty dollars per employee per year. The credit shall be equal to the
4 amount paid to each employee multiplied by fifty percent, but may not
5 exceed sixty dollars per employee per year. The credit may not exceed
6 the amount of tax that would otherwise be due under this chapter.

7 (2) Application for tax credit under this chapter may only be made
8 by major employers as defined by RCW 70.94.524 and in the form and
9 manner prescribed in rules adopted by the department and in
10 consultation with the commute trip reduction task force.

11 (3) The credit shall be taken against taxes due for the same
12 calendar year in which the amounts for which credit is claimed were
13 paid to employees for ride sharing.

14 (4) The director shall on the 25th of February, May, August, and
15 November of each year advise the state treasurer of the amount of
16 credit taken during the preceding calendar quarter ending on the last
17 day of December, March, June, and September, respectively.

18 (5) On the first of April, July, October, and January of each year,
19 the state treasurer based upon information provided by the department
20 shall deposit a sum equal to the dollar amount of the credit provided
21 under subsection (1) of this section from the air pollution control
22 account to the general fund.

23 (6) The commute trip reduction task force shall determine the
24 effectiveness of this tax credit as part of its ongoing evaluation of
25 the commute trip reduction law and report no later than December 1,
26 1996, to the legislative transportation committee.

27 (7) Any person who knowingly makes a false statement of a material
28 fact in the application for a credit under subsection (1) of this
29 section is guilty of a gross misdemeanor.

30 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.04 RCW
31 to read as follows:

32 (1) The department shall keep a running total of all credits
33 granted under this chapter during each calendar year, and shall
34 disallow any credits that would cause the tabulation for any calendar
35 year to exceed two million dollars.

36 (2) No employer shall be eligible for tax credits in excess of two
37 hundred thousand dollars in any calendar year.

1 (3) No employer shall be eligible for tax credits in excess of the
2 amount of tax that would otherwise be due under this chapter.

3 (4) No portion of an application for credit disallowed under this
4 section may be carried back or carried forward.

5 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.16 RCW
6 to read as follows:

7 (1) Major employers in the state's eight largest counties affected
8 by the commute trip reduction programs required under RCW 70.94.521
9 through 70.94.551 who are taxable under this chapter and provide
10 financial incentives to their employees for ride sharing before June
11 30, 1996, shall be allowed a credit for amounts paid to employees for
12 ride sharing in vehicles carrying four or more persons, not to exceed
13 sixty dollars per employee per year. The credit shall be equal to the
14 amount paid to each employee multiplied by fifty percent, but may not
15 exceed sixty dollars per employee per year. The credit may not exceed
16 the amount of tax that would otherwise be due under this chapter.

17 (2) Application for tax credit under this chapter may only be made
18 by major employers as defined by RCW 70.94.524 and in the form and
19 manner prescribed in rules adopted by the department and in
20 consultation with the commute trip reduction task force.

21 (3) The credit shall be taken against taxes due for the same
22 calendar year in which the amounts for which credit is claimed were
23 paid to employees for ride sharing.

24 (4) The director shall on the 25th of February, May, August, and
25 November of each year advise the state treasurer of the amount of
26 credit taken during the preceding calendar quarter ending on the last
27 day of December, March, June, and September, respectively.

28 (5) On the first of April, July, October, and January of each year,
29 the state treasurer based upon information provided by the department
30 shall deposit a sum equal to the dollar amount of the credit provided
31 under subsection (1) of this section from the air pollution control
32 account to the general fund.

33 (6) The commute trip reduction task force shall determine the
34 effectiveness of this tax credit as part of its ongoing evaluation of
35 the commute trip reduction law and report no later than December 1,
36 1996, to the legislative transportation committee.

1 (7) Any person who knowingly makes a false statement of a material
2 fact in the application for a credit under subsection (1) of this
3 section is guilty of a gross misdemeanor.

4 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.16 RCW
5 to read as follows:

6 (1) The department shall keep a running total of all credits
7 granted under this chapter during each calendar year, and shall
8 disallow any credits that would cause the tabulation for any calendar
9 year to exceed two million dollars.

10 (2) No employer shall be eligible for tax credits in excess of two
11 hundred thousand dollars in any calendar year.

12 (3) No employer shall be eligible for tax credits in excess of the
13 amount of tax that would otherwise be due under this chapter.

14 (4) No portion of an application for credit disallowed under this
15 section may be carried back or carried forward.

16 NEW SECTION. **Sec. 6.** This act shall expire December 31, 1996."

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