
SENATE BILL 6179

State of Washington

53rd Legislature

1994 Regular Session

By Senators Vognild, Sellar and McAuliffe

Read first time 01/17/94. Referred to Committee on Transportation.

1 AN ACT Relating to state patrol funding; amending RCW 82.44.020,
2 46.16.060, 46.68.030, 70.94.015, and 82.44.150; reenacting and amending
3 RCW 82.44.110; adding a new section to chapter 46.68 RCW; providing an
4 effective date; and providing for submission of this act to a vote of
5 the people.

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

7 **Sec. 1.** RCW 82.44.020 and 1993 sp.s. c 23 s 61 are each amended to
8 read as follows:

9 (1) An excise tax is imposed for the privilege of using in the
10 state any motor vehicle, except those operated under reciprocal
11 agreements, the provisions of RCW 46.16.160 (~~as now or hereafter~~
12 ~~amended~~), or dealer's licenses. The annual amount of such excise tax
13 shall be two percent of the value of such vehicle.

14 (2) An additional excise tax is imposed, in addition to any other
15 tax imposed by this section, for the privilege of using in the state
16 any such motor vehicle, and the annual amount of such additional excise
17 shall be two-tenths of one percent of the value of such vehicle.

18 (3) Effective with motor vehicle registrations purchased to expire
19 in January 1996 and thereafter for vehicles licensed under RCW

1 46.16.060, an additional excise tax is imposed, in addition to any
2 other tax imposed by this section, for the privilege of using in the
3 state any such motor vehicle, and the annual amount of such additional
4 excise tax shall be .37 percent of the value of the vehicle. This
5 amount shall be deposited in the state patrol highway account in lieu
6 of a portion of the basic motor vehicle license fee formerly collected
7 under RCW 46.16.060. This portion of the excise tax collected in lieu
8 of motor vehicle license fees is subject to the refund provisions of
9 RCW 46.68.080.

10 (4) Effective with October 1992 motor vehicle registration
11 expirations, a clean air excise tax is imposed in addition to any other
12 tax imposed by this section for the privilege of using in the state any
13 motor vehicle as defined in RCW 82.44.010, except that farm vehicles as
14 defined in RCW 46.04.181 shall not be subject to the tax imposed by
15 this subsection. The annual amount of the additional excise tax shall
16 be two dollars and twenty-five cents. Effective with July 1994 motor
17 vehicle registration expirations, the annual amount of additional
18 excise tax shall be two dollars.

19 ~~((+4))~~ (5) An additional excise tax is imposed on truck-type power
20 units that are used in combination with a trailer to transport loads in
21 excess of forty thousand pounds combined gross weight. The annual
22 amount of such additional excise tax shall be fifty-eight one-
23 hundredths of one percent of the value of the vehicle.

24 The department shall distribute the additional tax collected under
25 this subsection as follows:

26 (a) For each trailing unit subject to subsection ~~((+5))~~ (6) of
27 this section, an amount equal to the clean air excise tax prescribed in
28 subsection ~~((+3))~~ (4) of this section shall be distributed in the
29 manner prescribed in RCW 82.44.110(3);

30 (b) Of the remainder of the additional excise tax collected under
31 this subsection, ten percent shall be distributed in the manner
32 prescribed in RCW 82.44.110(2) and ninety percent shall be distributed
33 in the manner prescribed in RCW 82.44.110(1). This tax shall not apply
34 to power units used exclusively for hauling logs.

35 ~~((+5))~~ (6) The excise taxes imposed by subsections (1) through
36 ~~((+3))~~ (4) of this section shall not apply to trailing units which are
37 used in combination with a power unit subject to the additional excise
38 tax imposed by subsection ~~((+4))~~ (5) of this section. This subsection
39 shall not apply to trailing units used for hauling logs.

1 (~~(6)~~) (7) In no case shall the total tax be less than two dollars
2 except for proportionally registered vehicles.

3 (~~(7)~~) (8) Washington residents, as defined in RCW 46.16.028, who
4 license motor vehicles in another state or foreign country and avoid
5 Washington motor vehicle excise taxes are liable for such unpaid excise
6 taxes. The department of revenue may assess and collect the unpaid
7 excise taxes under chapter 82.32 RCW, including the penalties and
8 interest provided therein.

9 **Sec. 2.** RCW 46.16.060 and 1992 c 216 s 4 are each amended to read
10 as follows:

11 (1) Except for vehicles already so taxed in RCW 46.16.070 and
12 46.16.085 or as otherwise specifically provided by law for the
13 licensing of vehicles, there shall be paid and collected annually for
14 each registration year or fractional part thereof and upon each vehicle
15 a license fee of (~~twenty three dollars, but effective with initial~~
16 ~~motor vehicle registrations that expire in January, 1989, and~~
17 ~~thereafter, the license fee shall be twenty seven~~) seven dollars and
18 (~~seventy five~~) forty cents; however, if the vehicle was previously
19 licensed in this state and has not been registered in another
20 jurisdiction in the intervening period, (~~the renewal license fee shall~~
21 ~~be nineteen dollars, but effective with vehicle license renewals that~~
22 ~~expire in January, 1989, and thereafter,~~) the renewal license fee
23 shall be (~~twenty three~~) three dollars and (~~seventy five~~) forty
24 cents. On all new and renewal license fees, an additional fifty cents
25 shall be collected and remitted to the department for deposit into the
26 department of licensing services account of the motor vehicle fund.
27 The proceeds of such fees shall be distributed in accordance with RCW
28 46.68.030. The fee for licensing each house-moving dolly which is used
29 exclusively for moving buildings or homes on the highway under special
30 permit as provided for in chapter 46.44 RCW shall be (~~twenty five~~
31 ~~dollars, but effective with licenses that expire in January, 1989, and~~
32 ~~thereafter, the fee shall be twenty nine~~) nine dollars and (~~seventy~~
33 ~~five~~) forty cents, and no other fee shall be charged for the load
34 carried thereon.

35 (2) The department of licensing, county auditors, and other
36 authorized agents shall collect for any registration year any increase
37 in the fees authorized by this section for the months of that
38 registration year in which any such increase is effective in the same

1 manner and at the same time as such fees for that registration year
2 would otherwise be collected as provided by law.

3 **Sec. 3.** RCW 46.68.030 and 1990 c 42 s 109 are each amended to read
4 as follows:

5 Except for proceeds from fees for vehicle licensing for vehicles
6 paying such fees under RCW 46.16.070 and 46.16.085, and as otherwise
7 provided for in chapter 46.16 RCW, all fees received by the director
8 for vehicle licenses under the provisions of chapter 46.16 RCW shall be
9 forwarded to the state treasurer, accompanied by a proper identifying
10 detailed report, and be deposited to the credit of the motor vehicle
11 fund, except that the proceeds from the vehicle license fee and renewal
12 license fee shall be deposited by the state treasurer as
13 ((hereinafter)) provided in this section. ((After July 1, 1981, that
14 portion of each vehicle license fee in excess of \$7.40 and that portion
15 of each renewal license fee in excess of \$3.40 shall be deposited in
16 the state patrol highway account in the motor vehicle fund, hereby
17 created. Vehicle license fees, renewal license fees, and all other
18 funds in the state patrol highway account shall be for the sole use of
19 the Washington state patrol for highway activities of the Washington
20 state patrol, subject to proper appropriations and reappropriations
21 therefor, for any fiscal biennium after June 30, 1981, and)) Twenty-
22 seven and three-tenths percent of the proceeds from \$7.40 of each
23 vehicle license fee and \$3.40 of each renewal license fee shall be
24 deposited each biennium in the Puget Sound ferry operations account.
25 Any remaining amounts of vehicle license fees and renewal license fees
26 that are not deposited in the Puget Sound ferry operations account
27 shall be deposited in the motor vehicle fund.

28 NEW SECTION. **Sec. 4.** A new section is added to chapter 46.68 RCW
29 to read as follows:

30 The state patrol highway account is created in the motor vehicle
31 fund for the deposit of vehicle license fees, renewal license fees, and
32 all other funds provided for the highway activities of the state
33 patrol. All receipts designated under RCW 46.01.140, 46.68.035, and
34 63.35.040, and 82.44.020(3) shall be deposited in the state patrol
35 highway account. Moneys in the account may be spent only after
36 appropriation. Expenditures from the account may be used only for the
37 highway activities of the state patrol.

1 **Sec. 5.** RCW 70.94.015 and 1993 c 252 s 1 are each amended to read
2 as follows:

3 (1) The air pollution control account is established in the state
4 treasury. All receipts collected by or on behalf of the department
5 from RCW 70.94.151(2), and receipts from nonpermit program sources
6 under RCW 70.94.152(1) and 70.94.154(7), and all receipts from RCW
7 70.94.650, 70.94.660, 82.44.020(~~(+3)~~) (4), and 82.50.405 shall be
8 deposited into the account. Moneys in the account may be spent only
9 after appropriation. Expenditures from the account may be used only to
10 develop and implement the provisions of chapters 70.94 and 70.120 RCW.

11 (2) The amounts collected and allocated in accordance with this
12 section shall be expended upon appropriation except as otherwise
13 provided in this section and in accordance with the following
14 limitations:

15 Portions of moneys received by the department of ecology from the
16 air pollution control account shall be distributed by the department to
17 local authorities based on:

18 (a) The level and extent of air quality problems within such
19 authority's jurisdiction;

20 (b) The costs associated with implementing air pollution regulatory
21 programs by such authority; and

22 (c) The amount of funding available to such authority from other
23 sources, whether state, federal, or local, that could be used to
24 implement such programs.

25 (3) The air operating permit account is created in the custody of
26 the state treasurer. All receipts collected by or on behalf of the
27 department from permit program sources under RCW 70.94.152(1),
28 70.94.161, 70.94.162, and 70.94.154(7) shall be deposited into the
29 account. Expenditures from the account may be used only for the
30 activities described in RCW 70.94.152(1), 70.94.161, 70.94.162, and
31 70.94.154(7). Moneys in the account may be spent only after
32 appropriation.

33 **Sec. 6.** RCW 82.44.110 and 1993 1st sp.s. c 21 s 7 and 1993 c 492
34 s 253 are each reenacted and amended to read as follows:

35 The county auditor shall regularly, when remitting license fee
36 receipts, pay over and account to the director of licensing for the
37 excise taxes collected under the provisions of this chapter. The

1 director shall forthwith transmit the excise taxes to the state
2 treasurer.

3 (1) The state treasurer shall deposit the excise taxes collected
4 under RCW 82.44.020(1) as follows:

5 (a) 1.60 percent into the motor vehicle fund to defray
6 administrative and other expenses incurred by the department in the
7 collection of the excise tax.

8 (b) 8.15 percent into the Puget Sound capital construction account
9 in the motor vehicle fund.

10 (c) 4.07 percent into the Puget Sound ferry operations account in
11 the motor vehicle fund.

12 (d) 5.88 percent into the general fund to be distributed under RCW
13 82.44.155.

14 (e) 4.75 percent into the municipal sales and use tax equalization
15 account in the general fund created in RCW 82.14.210.

16 (f) 1.60 percent into the county sales and use tax equalization
17 account in the general fund created in RCW 82.14.200.

18 (g) 62.6440 percent into the general fund through June 30, 1995,
19 and 57.6440 percent into the general fund beginning July 1, 1995.

20 (h) 5 percent into the transportation fund created in RCW 82.44.180
21 beginning July 1, 1995.

22 (i) 5.9686 percent into the county criminal justice assistance
23 account created in RCW 82.14.310.

24 (j) 1.1937 percent into the municipal criminal justice assistance
25 account for distribution under RCW 82.14.320.

26 (k) 1.1937 percent into the municipal criminal justice assistance
27 account for distribution under RCW 82.14.330.

28 (l) 2.95 percent into the general fund to be distributed by the
29 state treasurer to county health departments to be used exclusively for
30 public health. The state treasurer shall distribute these funds
31 proportionately among the counties based on population as determined by
32 the most recent United States census.

33 Notwithstanding (i) through (k) of this subsection, no more than
34 sixty million dollars shall be deposited into the accounts specified in
35 (i) through (k) of this subsection for the period January 1, 1994,
36 through June 30, 1995. For the fiscal year ending June 30, 1998, and
37 for each fiscal year thereafter, the amounts deposited into the
38 accounts specified in (i) through (k) of this subsection shall not
39 increase by more than the amounts deposited into those accounts in the

1 previous fiscal year increased by the implicit price deflator for the
2 previous fiscal year. Any revenues in excess of this amount shall be
3 deposited into the general fund.

4 (2) The state treasurer shall deposit the excise taxes collected
5 under RCW 82.44.020(2) into the transportation fund.

6 (3) The state treasurer shall deposit the excise tax imposed by RCW
7 82.44.020(~~((+3))~~) (4) into the air pollution control account created by
8 RCW 70.94.015.

9 **Sec. 7.** RCW 82.44.150 and 1993 c 491 s 2 are each amended to read
10 as follows:

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

20 The total amount of motor vehicle excise taxes remitted to the
21 department, except those payable under RCW 82.44.020(~~((+3))~~) (4) and
22 82.44.030, from each county shall be multiplied by a fraction, the
23 numerator of which is the population of the municipality residing in
24 such county, and the denominator of which is the total population of
25 the county in which such municipality or portion thereof is located.
26 The product of this computation shall be the amount of excise taxes
27 from motor vehicle owners residing within such municipality or portion
28 thereof. Where the municipality levying a tax under RCW 35.58.273 is
29 located in more than one county, the above computation shall be made by
30 county, and the combined products shall provide the total amount of
31 motor vehicle excise taxes from motor vehicle owners residing in the
32 municipality as a whole. Population figures required for these
33 computations shall be supplied to the director by the office of
34 financial management, who shall adjust the fraction annually.

35 (2) On the first day of the months of January, April, July, and
36 October of each year, the state treasurer based upon information
37 provided by the department shall, from motor vehicle excise taxes

1 deposited in the general fund, under RCW 82.44.110(1)(g), make the
2 following deposits:

3 (a) To the high capacity transportation account created in RCW
4 47.78.010, a sum equal to four and five-tenths percent of the special
5 excise tax levied under RCW 35.58.273 by those municipalities
6 authorized to levy a special excise tax within (i) each county with a
7 population of two hundred ten thousand or more and (ii) each county
8 with a population of from one hundred twenty-five thousand to less than
9 two hundred ten thousand except for those counties that do not border
10 a county with a population as described in subsection (i) of this
11 subsection;

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

29 (c) To the public transportation systems account created in RCW
30 82.44.180, for revenues distributed after December 31, 1992, within
31 counties not described in (b) of this subsection, a sum equal to the
32 difference between (i) the special excise tax levied and collected
33 under RCW 35.58.273 by those municipalities authorized to levy and
34 collect a special excise tax subject to the requirements of subsections
35 (3) and (4) of this section and (ii) the special excise tax that the
36 municipality would otherwise have been eligible to levy and collect at
37 a tax rate of .815 percent and been able to match with locally
38 generated tax revenues, other than the excise tax imposed under RCW
39 35.58.273, budgeted for any public transportation purpose. Before this

1 deposit, the sum shall be reduced by an amount equal to the amount
2 distributed under (a) of this subsection for each of the municipalities
3 within the counties to which this subsection (2)(c) applies; however,
4 any transfer under this subsection (2)(c) must be greater than zero;
5 and

6 (d) To the general fund, for revenues distributed after June 30,
7 1993, and to the transportation fund, for revenues distributed after
8 June 30, 1995, a sum equal to the difference between (i) the special
9 excise tax levied and collected under RCW 35.58.273 by those
10 municipalities authorized to levy and collect a special excise tax
11 subject to the requirements of subsections (3) and (4) of this section
12 and (ii) the special excise tax that the municipality would otherwise
13 have been eligible to levy and collect at a tax rate of .815 percent
14 notwithstanding the requirements set forth in subsections (3) through
15 (6) of this section, reduced by an amount equal to distributions made
16 under (a), (b), and (c) of this subsection.

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

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

30 (b) In no event may the amount remitted in a single calendar
31 quarter exceed the amount collected on behalf of the municipality under
32 RCW 35.58.273 during the calendar quarter next preceding the
33 immediately preceding quarter.

34 (4) At the close of each calendar year accounting period, but not
35 later than April 1, each municipality that has received motor vehicle
36 excise taxes under subsection (3) of this section shall transmit to the
37 director of licensing and the state auditor a written report showing by
38 source the previous year's budgeted tax revenues for public
39 transportation purposes as compared to actual collections. Any

1 municipality that has not submitted the report by April 1 shall cease
2 to be eligible to receive motor vehicle excise taxes under subsection
3 (3) of this section until the report is received by the director of
4 licensing. If a municipality has received more or less money under
5 subsection (3) of this section for the period covered by the report
6 than it is entitled to receive by reason of its locally-generated
7 collected tax revenues, the director of licensing shall, during the
8 next ensuing quarter that the municipality is eligible to receive motor
9 vehicle excise tax funds, increase or decrease the amount to be
10 remitted in an amount equal to the difference between the locally-
11 generated budgeted tax revenues and the locally-generated collected tax
12 revenues. In no event may the amount remitted for a calendar year
13 exceed the amount collected on behalf of the municipality under RCW
14 35.58.273 during that same calendar year. At the time of the next
15 fiscal audit of each municipality, the state auditor shall verify the
16 accuracy of the report submitted and notify the director of licensing
17 of any discrepancies.

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

21 (6) Any municipality levying and collecting a tax under RCW
22 35.58.273 which does not have an operating, public transit system or a
23 contract for public transportation services in effect within one year
24 from the initial effective date of the tax shall return to the state
25 treasurer all motor vehicle excise taxes received under subsection (3)
26 of this section.

27 NEW SECTION. **Sec. 8.** This act takes effect January 1, 1995.

28 NEW SECTION. **Sec. 9.** This act shall be submitted to the people
29 for their adoption and ratification, or rejection, at the next
30 succeeding general election to be held in this state, in accordance
31 with Article II, section 1 of the state Constitution, as amended, and
32 the laws adopted to facilitate the operation thereof.

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