

2 **HB 2089** - H AMD TO H AMD (H-3080.1/95) **859 WITHDRAWN 4/13/95**
3 By Representative R. Fisher

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5 On page 22, after line 6 of the amendment, insert the following:

6 "Sec. 19. RCW 82.44.020 and 1993 sp.s. c 23 s 61 are each amended
7 to read as follows:

8 (1) An excise tax is imposed for the privilege of using in the
9 state any motor vehicle, except those operated under reciprocal
10 agreements, the provisions of RCW 46.16.160 as now or hereafter
11 amended, or dealer's licenses. The annual amount of such excise tax
12 shall be (~~two~~) 1.7 percent of the value of such vehicle.

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

17 (3) Effective with October 1992 motor vehicle registration
18 expirations, a clean air excise tax is imposed in addition to any other
19 tax imposed by this section for the privilege of using in the state any
20 motor vehicle as defined in RCW 82.44.010, except that farm vehicles as
21 defined in RCW 46.04.181 shall not be subject to the tax imposed by
22 this subsection. The annual amount of the additional excise tax shall
23 be two dollars and twenty-five cents. Effective with July 1994 motor
24 vehicle registration expirations, the annual amount of additional
25 excise tax shall be two dollars.

26 (4) An additional excise tax is imposed on truck-type power units
27 that are used in combination with a trailer to transport loads in
28 excess of forty thousand pounds combined gross weight. The annual
29 amount of such additional excise tax shall be fifty-eight one-
30 hundredths of one percent of the value of the vehicle.

31 The department shall distribute the additional tax collected under
32 this subsection as follows:

33 (a) For each trailing unit subject to subsection (5) of this
34 section, an amount equal to the clean air excise tax prescribed in
35 subsection (3) of this section shall be distributed in the manner
36 prescribed in RCW 82.44.110(3);

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

6 (5) The excise taxes imposed by subsections (1) through (3) of this
7 section shall not apply to trailing units which are used in combination
8 with a power unit subject to the additional excise tax imposed by
9 subsection (4) of this section. This subsection shall not apply to
10 trailing units used for hauling logs.

11 (6) In no case shall the total tax be less than two dollars except
12 for proportionally registered vehicles.

13 (7) Washington residents, as defined in RCW 46.16.028, who license
14 motor vehicles in another state or foreign country and avoid Washington
15 motor vehicle excise taxes are liable for such unpaid excise taxes.
16 The department of revenue may assess and collect the unpaid excise
17 taxes under chapter 82.32 RCW, including the penalties and interest
18 provided therein.

19 **Sec. 20.** RCW 82.44.110 and 1993 sp.s. c 21 s 7 and 1993 c 492 s
20 253 are each reenacted and amended to read as follows:

21 The county auditor shall regularly, when remitting license fee
22 receipts, pay over and account to the director of licensing for the
23 excise taxes collected under the provisions of this chapter. The
24 director shall forthwith transmit the excise taxes to the state
25 treasurer.

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

28 (a) (~~(1.60)~~) 1.882 percent into the motor vehicle fund to defray
29 administrative and other expenses incurred by the department in the
30 collection of the excise tax.

31 (b) (~~(8.15)~~) 9.588 percent into the Puget Sound capital
32 construction account in the motor vehicle fund.

33 (c) (~~(4.07)~~) 4.788 percent into the Puget Sound ferry operations
34 account in the motor vehicle fund.

35 (d) (~~(5.88)~~) 6.918 percent into the general fund to be distributed
36 under RCW 82.44.155.

37 (e) (~~(4.75)~~) 5.588 percent into the municipal sales and use tax
38 equalization account in the general fund created in RCW 82.14.210.

1 (f) (~~(1.60)~~) 1.882 percent into the county sales and use tax
2 equalization account in the general fund created in RCW 82.14.200.

3 (g) (~~(62.6440~~ percent into the general fund through June 30, 1995,
4 ~~and)~~) 57.6440 percent into the general fund beginning July 1, 1995,
5 through December 31, 1995, and 50.171 percent thereafter.

6 (h) ((5)) 5.882 percent into the transportation fund created in RCW
7 82.44.180 beginning July 1, 1995.

8 (i) (~~(5.9686)~~) 7.022 percent into the county criminal justice
9 assistance account created in RCW 82.14.310.

10 (j) (~~(1.1937)~~) 1.404 percent into the municipal criminal justice
11 assistance account for distribution under RCW 82.14.320.

12 (k) (~~(1.1937)~~) 1.404 percent into the municipal criminal justice
13 assistance account for distribution under RCW 82.14.330.

14 (l) ((2.95)) 3.471 percent into the general fund to be distributed
15 by the state treasurer to county health departments to be used
16 exclusively for public health. The state treasurer shall distribute
17 these funds proportionately among the counties based on population as
18 determined by the most recent United States census.

19 Notwithstanding (i) through (k) of this subsection, no more than
20 sixty million dollars shall be deposited into the accounts specified in
21 (i) through (k) of this subsection for the period January 1, 1994,
22 through June 30, 1995. For the fiscal year ending June 30, 1998, and
23 for each fiscal year thereafter, the amounts deposited into the
24 accounts specified in (i) through (k) of this subsection shall not
25 increase by more than the amounts deposited into those accounts in the
26 previous fiscal year increased by the implicit price deflator for the
27 previous fiscal year. Any revenues in excess of this amount shall be
28 deposited into the general fund.

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

31 (3) The state treasurer shall deposit the excise tax imposed by RCW
32 82.44.020(3) into the air pollution control account created by RCW
33 70.94.015."

34 Renumber remaining sections consecutively, correct internal
35 references, and correct the title accordingly.

36 On page 60, after line 6 of the amendment, insert the following:

1 "NEW SECTION. **Sec. 74.** Sections 19 and 20 of this act shall take
2 effect January 1, 1996."

3 Renumber remaining sections consecutively.

4 EFFECT: Lowers the motor vehicle tax from 2.2 percent to 1.9
5 percent; lowers the amount of revenues going to the general fund and
6 maintains the amount going to various transportation accounts and local
7 government.

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