
SENATE BILL 5977

State of Washington

56th Legislature

1999 Regular Session

By Senator Heavey

Read first time 02/18/1999. Referred to Committee on Transportation.

1 AN ACT Relating to the motor vehicle fuel tax rate and distribution
2 statutes; and amending RCW 46.68.095 and 82.36.025.

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

4 **Sec. 1.** RCW 46.68.095 and 1994 c 179 s 4 are each amended to read
5 as follows:

6 All moneys that have accrued or may accrue to the motor vehicle
7 fund from the motor vehicle fuel tax and special fuel tax imposed by
8 RCW 82.36.025(5) shall be distributed monthly by the state treasurer in
9 the following proportions:

10 (1) Through June 30, 1995, one and one-half cents shall be
11 deposited in the transportation improvement account and expended in
12 accordance with RCW 47.26.084. After June 30, 1995, eighty-seven
13 percent of one and one-half cents shall be deposited in the
14 transportation improvement account and expended in accordance with RCW
15 47.26.086 and thirteen percent of one and one-half cents shall be
16 deposited in the small city account and expended in accordance with RCW
17 47.26.115.

18 (2) From April 1, 1991, seventy-five one-hundredths of one cent
19 shall be deposited in the special category C account in the motor

1 vehicle fund for special category C projects. Special category C
2 projects are (~~category C~~) projects (~~as defined in RCW 47.05.030(3)~~)
3 that, due to high cost only, will require bond financing to complete
4 construction.

5 The following criteria, listed in order of priority, shall be used
6 in determining which special category C projects have the highest
7 priority:

8 (a) Accident experience; and

9 (b) Fatal accident experience; and

10 (c) Capacity to move people and goods safely and at reasonable
11 speeds without undue congestion; and

12 (d) Continuity of development of the highway transportation
13 network.

14 Moneys deposited in the special category C account in the motor
15 vehicle fund may be used for payment of debt service on bonds the
16 proceeds of which are used to finance special category C projects under
17 this subsection.

18 (3) Twenty-five one-hundredths of one cent shall be deposited in
19 the rural arterial trust account in the motor vehicle fund.

20 (4) Forty-five one-hundredths of one cent shall be deposited in the
21 county arterial preservation account. These funds shall be distributed
22 by the county road administration board to counties in proportions
23 corresponding to the number of paved arterial lane miles in the
24 unincorporated area of each county and shall be used for improvements
25 to sustain the structural, safety, and operational integrity of county
26 arterials. The county road administration board shall adopt reasonable
27 rules and develop policies to implement this program and to assure that
28 a pavement management system is used.

29 (5) One-half of one cent shall be allocated to cities and towns as
30 provided in RCW 46.68.110.

31 (6) From April 1, 1990, through March 31, 1991, thirty one-
32 hundredths of one cent and after March 31, 1991, fifty-five one-
33 hundredths of one cent shall be allocated to counties as provided in
34 RCW 46.68.120.

35 (7) (~~One cent~~) Six cents shall be deposited in the motor vehicle
36 fund and shall be expended for highway purposes of the state as defined
37 in RCW 46.68.130. Of this amount, five cents shall be expended solely
38 on projects that reduce traffic congestion.

1 **Sec. 2.** RCW 82.36.025 and 1994 c 179 s 30 are each amended to read
2 as follows:

3 The motor vehicle fuel tax rate shall be computed as the sum of the
4 tax rate provided in subsection (1) of this section and the additional
5 tax rates provided in subsections (2) through (5) of this section.

6 (1) A motor vehicle fuel tax rate of seventeen cents per gallon
7 shall apply to the sale, distribution, or use of motor vehicle fuel.

8 (2) An additional motor vehicle fuel tax rate of one-third cent per
9 gallon shall apply to the sale, distribution, or use of motor vehicle
10 fuel, and the proceeds from this additional tax rate, reduced by an
11 amount equal to the sum of the payments under RCW 46.68.090(1) (a),
12 (b), and (c) multiplied by the additional tax rate prescribed by this
13 subsection divided by the motor vehicle fuel tax rate provided in this
14 section, shall be deposited in the rural arterial trust account in the
15 motor vehicle fund for expenditures under RCW 36.79.020.

16 (3) An additional motor vehicle fuel tax rate of one-third cent per
17 gallon shall apply to the sale, distribution, or use of motor vehicle
18 fuel, and the proceeds from this additional tax rate, reduced by an
19 amount equal to the sum of the payments under RCW 46.68.090(1) (a),
20 (b), and (c) multiplied by the additional tax rate prescribed by this
21 subsection divided by the motor vehicle fuel tax rate provided in this
22 section, shall be deposited in the urban arterial trust account in the
23 motor vehicle fund. After June 30, 1995, ninety-five percent of this
24 revenue shall be deposited in the urban arterial trust account in the
25 motor vehicle fund and five percent shall be deposited in the small
26 city account in the motor vehicle fund.

27 (4) An additional motor vehicle fuel tax rate of one-third cent per
28 gallon shall be applied to the sale, distribution, or use of motor
29 vehicle fuel, and the proceeds from this additional tax rate, reduced
30 by an amount equal to the sum of the payments under RCW 46.68.090(1)
31 (a), (b), and (c) multiplied by the additional tax rate prescribed by
32 this subsection divided by the motor vehicle fuel tax rate provided in
33 this section, shall be deposited in the motor vehicle fund to be
34 expended for highway purposes of the state as defined in RCW 46.68.130.

35 (5) An additional motor vehicle fuel tax rate of (~~four cents per~~
36 ~~gallon from April 1, 1990, through March 31, 1991, and five~~) ten cents
37 per gallon (~~from April 1, 1991,~~) applies to the sale, distribution,
38 or use of motor vehicle fuel. The proceeds from the additional tax
39 rate under this subsection, reduced by an amount equal to the sum of

1 the payments under RCW 46.68.090(1) (a), (b), and (c) multiplied by the
2 additional tax rate prescribed by this subsection divided by the motor
3 fuel tax rate provided in this section, shall be deposited in the motor
4 vehicle fund and shall be distributed by the state treasurer according
5 to RCW 46.68.095.

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