

ESHB 2871 - S AMD TO TRAN COMM AMD (S-5584.3/06) 309
By Senator Finkbeiner

NOT ADOPTED 03/01/2006

1 On page 18, line 23 of the amendment, after "36.120.070." insert
2 "Taxes, fees, and tolls may be imposed only if a regional transit
3 authority, with area partially or entirely within the district's
4 boundaries, is imposing taxes at a rate higher than that imposed by the
5 authority as of January 1, 2006."

6 On page 39, after line 13 of the amendment, insert the following:

7 "Sec. 30. RCW 81.104.150 and 1992 c 101 s 26 are each amended to
8 read as follows:

9 Cities that operate transit systems, county transportation
10 authorities, metropolitan municipal corporations, public transportation
11 benefit areas, and regional transit authorities may submit an
12 authorizing proposition to the voters and if approved may impose an
13 excise tax of up to two dollars per month per employee on all employers
14 located within the agency's jurisdiction, measured by the number of
15 full-time equivalent employees, solely for the purpose of providing
16 high capacity transportation service. The rate of tax shall be
17 approved by the voters. This tax may not be imposed by: (1) A transit
18 agency when the county within which it is located is imposing an excise
19 tax pursuant to RCW 81.100.030; (~~(2)~~) (2) a regional transit authority
20 when any county within the authority's boundaries is imposing an excise
21 tax pursuant to RCW 81.100.030; or (3) a regional transit authority
22 unless a regional transportation investment district, with area
23 partially or entirely within the authority's boundaries, is imposing
24 taxes, fees, charges, or tolls authorized under RCW 36.120.050. The
25 agency imposing the tax authorized in this section may provide for
26 exemptions from the tax to such educational, cultural, health,
27 charitable, or religious organizations as it deems appropriate.

1 **Sec. 31.** RCW 81.104.160 and 2003 c 1 s 6 are each amended to read
2 as follows:

3 An agency may impose a sales and use tax solely for the purpose of
4 providing high capacity transportation service, in addition to the tax
5 authorized by RCW 82.14.030, upon retail car rentals within the
6 agency's jurisdiction that are taxable by the state under chapters
7 82.08 and 82.12 RCW. The rate of tax shall not exceed 2.172 percent.
8 The base of the tax shall be the selling price in the case of a sales
9 tax or the rental value of the vehicle used in the case of a use tax.
10 However, a regional transit authority may impose this tax only if a
11 regional transportation investment district, with area partially or
12 entirely within the authority's boundaries, is imposing taxes, fees,
13 charges, or tolls authorized under RCW 36.120.050.

14 Any motor vehicle excise tax previously imposed under the
15 provisions of RCW 81.104.160(1) shall be repealed, terminated and
16 expire on December 5, 2002.

17 **Sec. 32.** RCW 81.104.170 and 1997 c 450 s 5 are each amended to
18 read as follows:

19 (1) Cities that operate transit systems, county transportation
20 authorities, metropolitan municipal corporations, public transportation
21 benefit areas, and regional transit authorities may submit an
22 authorizing proposition to the voters and if approved by a majority of
23 persons voting, fix and impose a sales and use tax in accordance with
24 the terms of this chapter, solely for the purpose of providing high
25 capacity transportation service.

26 (2) The tax authorized pursuant to this section shall be in
27 addition to the tax authorized by RCW 82.14.030 and shall be collected
28 from those persons who are taxable by the state pursuant to chapters
29 82.08 and 82.12 RCW upon the occurrence of any taxable event within the
30 taxing district. The maximum rate of such tax shall be approved by the
31 voters and shall not exceed one percent of the selling price (in the
32 case of a sales tax) or value of the article used (in the case of a use
33 tax). The maximum rate of such tax that may be imposed shall not
34 exceed nine-tenths of one percent in any county that imposes a tax
35 under RCW 82.14.340, or within a regional transit authority if any
36 county within the authority imposes a tax under RCW 82.14.340. The

1 exemptions in RCW 82.08.820 and 82.12.820 are for the state portion of
2 the sales and use tax and do not extend to the tax authorized in this
3 section.

4 (3) A regional transit authority may impose the tax authorized
5 under this section at a rate higher than that imposed by the authority
6 as of January 1, 2006, only if a regional transportation investment
7 district, with area partially or entirely within the authority's
8 boundaries, is imposing taxes, fees, charges, or tolls authorized under
9 RCW 36.120.050."

10 Renumber the remaining sections consecutively and correct any
11 internal references accordingly.

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12 On page 39, line 22 of the title amendment, strike "and 81.112.050"
13 and insert "81.112.050, 81.104.150, 81.104.160, and 81.104.170"

EFFECT: Provides that RTID and Sound Transit revenue measures may
be imposed only if they both are being imposed at the same time.

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