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**SUBSTITUTE HOUSE BILL 1953**

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**State of Washington**

**63rd Legislature**

**2013 Regular Session**

**By** House Transportation (originally sponsored by Representatives Llias, Moscoso, Stanford, Roberts, Dunshee, Sells, McCoy, Ryu, and Fey)

READ FIRST TIME 03/01/13.

1 AN ACT Relating to local option transportation revenue; and  
2 amending RCW 82.14.045.

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

4 **Sec. 1.** RCW 82.14.045 and 2008 c 86 s 102 are each amended to read  
5 as follows:

6 (1) The legislative body of any city pursuant to RCW 35.92.060, of  
7 any county which has created an unincorporated transportation benefit  
8 area pursuant to RCW 36.57.100 and 36.57.110, of any public  
9 transportation benefit area pursuant to RCW 36.57A.080 and 36.57A.090,  
10 of any county transportation authority established pursuant to chapter  
11 36.57 RCW, and of any metropolitan municipal corporation within a  
12 county with a population of one million or more pursuant to chapter  
13 35.58 RCW, may, by resolution or ordinance for the sole purpose of  
14 providing funds for the operation, maintenance, or capital needs of  
15 public transportation systems or public transportation limited to  
16 persons with special needs under RCW 36.57.130 and 36.57A.180, and in  
17 lieu of the excise taxes authorized by RCW 35.95.040, submit an  
18 authorizing proposition to the voters or include such authorization in  
19 a proposition to perform the function of public transportation or

1 public transportation limited to persons with special needs under RCW  
2 36.57.130 and 36.57A.180, and if approved by a majority of persons  
3 voting thereon, impose a sales and use tax in accordance with the terms  
4 of this chapter. Where an authorizing proposition is submitted by a  
5 county on behalf of an unincorporated transportation benefit area, it  
6 shall be voted upon by the voters residing within the boundaries of  
7 such unincorporated transportation benefit area and, if approved, the  
8 sales and use tax shall be imposed only within such area.  
9 Notwithstanding any provisions of this section to the contrary, any  
10 county in which a county public transportation plan has been adopted  
11 pursuant to RCW 36.57.070 and the voters of such county have authorized  
12 the imposition of a sales and use tax pursuant to the provisions of  
13 section 10, chapter 167, Laws of 1974 ex. sess., prior to July 1, 1975,  
14 shall be authorized to fix and impose a sales and use tax as provided  
15 in this section at not to exceed the rate so authorized without  
16 additional approval of the voters of such county as otherwise required  
17 by this section.

18 The tax authorized by this section shall be in addition to the tax  
19 authorized by RCW 82.14.030 and shall be collected from those persons  
20 who are taxable by the state under chapters 82.08 and 82.12 RCW upon  
21 the occurrence of any taxable event within such city, public  
22 transportation benefit area, county, or metropolitan municipal  
23 corporation as the case may be. The rate of such tax shall be one-  
24 tenth, two-tenths, three-tenths, four-tenths, five-tenths, six-tenths,  
25 seven-tenths, eight-tenths, or nine-tenths of one percent of the  
26 selling price (in the case of a sales tax) or value of the article used  
27 (in the case of a use tax). The rate of such tax shall not exceed the  
28 rate authorized by the voters unless such increase shall be similarly  
29 approved.

30 (2)(a) In the event a metropolitan municipal corporation imposes a  
31 sales and use tax pursuant to this chapter no city, county which has  
32 created an unincorporated transportation benefit area, public  
33 transportation benefit area authority, or county transportation  
34 authority wholly within such metropolitan municipal corporation shall  
35 be empowered to impose and/or collect taxes under RCW 35.95.040 or this  
36 section, but nothing herein shall prevent such city or county from  
37 imposing sales and use taxes pursuant to any other authorization.

1 (b) In the event a county transportation authority imposes a sales  
2 and use tax under this section, no city, county which has created an  
3 unincorporated transportation benefit area, public transportation  
4 benefit area, or metropolitan municipal corporation, located within the  
5 territory of the authority, shall be empowered to impose or collect  
6 taxes under RCW 35.95.040 or this section.

7 (c) In the event a public transportation benefit area imposes a  
8 sales and use tax under this section, no city, county which has created  
9 an unincorporated transportation benefit area, or metropolitan  
10 municipal corporation, located wholly or partly within the territory of  
11 the public transportation benefit area, shall be empowered to impose or  
12 collect taxes under RCW 35.95.040 or this section.

13 (3) Until December 31, 2018, or four years after the imposition of  
14 the sales and use tax authorized under this subsection, whichever  
15 occurs first, the legislative body of a public transportation benefit  
16 area located in a county with a population of seven hundred thousand or  
17 more that also contains a city with a population of seventy-five  
18 thousand or more operating a transit system pursuant to chapter 35.95  
19 RCW may submit an authorizing proposition to the voters and, if  
20 approved by a majority of persons voting on the proposition, impose a  
21 sales and use tax in accordance with the terms of this chapter of one-  
22 tenth, two-tenths, or three-tenths of one percent of the selling price,  
23 in the case of a sales tax, or value of the article used, in the case  
24 of a use tax, in addition to the rate in subsection (1) of this  
25 section.

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