

**ESSB 5955 - H AMD TO TR COMM AMD (H-5153.1/18) 1384**

By Representative MacEwen

1 On page 1, after line 27 of the amendment, insert the following:

2 "Sec. 3. RCW 81.104.160 and 2015 3rd sp.s. c 44 s 319 are each  
3 amended to read as follows:

4 (1) Regional transit authorities that include a county with a  
5 population of more than one million five hundred thousand may submit  
6 an authorizing proposition to the voters, and if approved, may levy  
7 and collect an excise tax, at a rate approved by the voters, but not  
8 exceeding eight-tenths of one percent on the value, under chapter  
9 82.44 RCW, of every motor vehicle owned by a resident of the taxing  
10 district, solely for the purpose of providing high capacity  
11 transportation service. The maximum tax rate under this subsection  
12 does not include a motor vehicle excise tax approved before July 15,  
13 2015, if the tax will terminate on the date bond debt to which the  
14 tax is pledged is repaid. This tax does not apply to vehicles  
15 licensed under RCW 46.16A.455 except vehicles with an unladen weight  
16 of six thousand pounds or less, RCW 46.16A.425 or 46.17.335(2).  
17 Notwithstanding any other provision of this subsection or chapter  
18 82.44 RCW, a motor vehicle excise tax imposed by a regional transit  
19 authority before or after July 15, 2015, must comply with chapter  
20 82.44 RCW as it existed on January 1, 1996, until December 31st of  
21 the year in which the regional transit authority repays bond debt to  
22 which a motor vehicle excise tax was pledged before July 15, 2015.  
23 Motor vehicle taxes collected by regional transit authorities after  
24 December 31st of the year in which a regional transit authority  
25 repays bond debt to which a motor vehicle excise tax was pledged  
26 before July 15, 2015, must comply with chapter 82.44 RCW as it  
27 existed on the date the tax was approved by voters. Taxes collected  
28 under this subsection may not be used to pay the salary of the chief  
29 executive officer of a regional transit authority unless the salary  
30 is equal to the median income of the passengers on the transit  
31 operations of the regional transit authority. Savings attributable to  
32 any reduction in salary of the chief executive officer must be used

1 to expedite projects being constructed by the regional transit  
2 authority.

3 (2) An agency and high capacity transportation corridor area may  
4 impose a sales and use tax solely for the purpose of providing high  
5 capacity transportation service, in addition to the tax authorized by  
6 RCW 82.14.030, upon retail car rentals within the applicable  
7 jurisdiction that are taxable by the state under chapters 82.08 and  
8 82.12 RCW. The rate of tax may not exceed 2.172 percent. The rate of  
9 tax imposed under this subsection must bear the same ratio of the  
10 2.172 percent authorized that the rate imposed under subsection (1)  
11 of this section bears to the rate authorized under subsection (1) of  
12 this section. The base of the tax is the selling price in the case of  
13 a sales tax or the rental value of the vehicle used in the case of a  
14 use tax.

15 (3) Any motor vehicle excise tax previously imposed under the  
16 provisions of RCW 81.104.160(1) shall be repealed, terminated, and  
17 expire on December 5, 2002, except for a motor vehicle excise tax for  
18 which revenues have been contractually pledged to repay a bonded debt  
19 issued before December 5, 2002, as determined by *Pierce County et al.*  
20 *v. State*, 159 Wn.2d 16, 148 P.3d 1002 (2006). In the case of bonds  
21 that were previously issued, the motor vehicle excise tax must comply  
22 with chapter 82.44 RCW as it existed on January 1, 1996.

23 (4) If a regional transit authority imposes the tax authorized  
24 under subsection (1) of this section, the authority may not receive  
25 any state grant funds provided in an omnibus transportation  
26 appropriations act except transit coordination grants created in  
27 chapter 11, Laws of 2015 3rd sp. sess."

28 Renumber the remaining sections consecutively and correct any  
29 internal references accordingly.

30 On page 3, after line 35 of the amendment, insert the following:

31 "NEW SECTION. **Sec. 7.** This act may be known and cited as the  
32 taxpayer accountability act."

EFFECT: Prohibits the use of motor vehicle excise taxes approved  
by the voters in 2016 for the payment of the salary of the chief  
executive officer (CEO) of the regional transit authority (RTA),  
unless the salary of the CEO is equal to the median income of the  
transit passengers of the RTA. Provides that the RTA may use the  
savings from any salary reduction of the CEO to expedite projects

that are part of the system plan approved by the RTA voters in 2016.  
Labels the act as the "Taxpayer Accountability Act."

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