
HOUSE BILL 2486

State of Washington

68th Legislature

2024 Regular Session

By Representative Wylie

1 AN ACT Relating to extending the commute trip reduction tax
2 credit program; amending RCW 82.70.020, 82.70.040, and 82.70.900;
3 creating a new section; repealing 2022 c 182 s 503 (uncodified); and
4 providing an expiration date.

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

6 **Sec. 1.** RCW 82.70.020 and 2015 3rd sp.s. c 44 s 413 are each
7 amended to read as follows:

8 (1) Employers in this state who are taxable under chapter 82.04
9 or 82.16 RCW and provide financial incentives to their own or other
10 employees for ride sharing, for using public transportation, for
11 using car sharing, or for using nonmotorized commuting before January
12 1, (~~2024~~) 2026, are allowed a credit against taxes payable under
13 chapters 82.04 and 82.16 RCW for amounts paid to or on behalf of
14 employees for ride sharing in vehicles carrying two or more persons,
15 for using public transportation, for using car sharing, or for using
16 nonmotorized commuting, not to exceed (~~sixty dollars~~) \$100 per
17 employee per fiscal year.

18 (2) Property managers who are taxable under chapter 82.04 or
19 82.16 RCW and provide financial incentives to persons employed at a
20 worksite in this state managed by the property manager for ride
21 sharing, for using public transportation, for using car sharing, or

1 for using nonmotorized commuting before January 1, (~~(2024)~~) 2026, are
2 allowed a credit against taxes payable under chapters 82.04 and 82.16
3 RCW for amounts paid to or on behalf of these persons for ride
4 sharing in vehicles carrying two or more persons, for using public
5 transportation, for using car sharing, or for using nonmotorized
6 commuting, not to exceed (~~(sixty dollars)~~) \$100 per person per fiscal
7 year.

8 (3) The credit under this section is equal to the amount paid to
9 or on behalf of each employee (~~(multiplied by fifty percent, but)~~)
10 and may not exceed (~~(sixty dollars)~~) \$100 per employee per fiscal
11 year. No refunds may be granted for credits under this section.

12 (4) A person may not receive credit under this section for
13 amounts paid to or on behalf of the same employee under both chapters
14 82.04 and 82.16 RCW.

15 (5) A person may not take a credit under this section for amounts
16 claimed for credit by other persons.

17 **Sec. 2.** RCW 82.70.040 and 2022 c 182 s 311 are each amended to
18 read as follows:

19 (1)(a) The department must keep a running total of all credits
20 allowed under RCW 82.70.020 during each fiscal year. The department
21 may not allow any credits that would cause the total amount allowed
22 to exceed (~~(\$2,750,000)~~) \$4,300,000 in any fiscal year.

23 (b) If the total amount of credit applied for by all applicants
24 in any year exceeds the limit in this subsection, the department must
25 ratably reduce the amount of credit allowed for all applicants so
26 that the limit in this subsection is not exceeded. If a credit is
27 reduced under this subsection, the amount of the reduction may not be
28 carried forward and claimed in subsequent fiscal years.

29 (2)(a) Tax credits under RCW 82.70.020 may not be claimed in
30 excess of the amount of tax otherwise due under chapter 82.04 or
31 82.16 RCW.

32 (b) (~~(Through June 30, 2005, a person with taxes equal to or in~~
33 ~~excess of the credit under RCW 82.70.020, and therefore not subject~~
34 ~~to the limitation in (a) of this subsection, may elect to defer tax~~
35 ~~credits for a period of not more than three years after the year in~~
36 ~~which the credits accrue. For credits approved by the department~~
37 ~~through June 30, 2015, the approved credit may be carried forward and~~
38 ~~used for tax reporting periods through December 31, 2016.)) Credits~~
39 approved (~~(after June 30, 2015,)~~) by the department must be used for

1 tax reporting periods within the calendar year for which they are
2 approved by the department and may not be carried forward to
3 subsequent tax reporting periods. Credits carried forward as
4 authorized by this subsection are subject to the limitation in
5 subsection (1)(a) of this section for the fiscal year for which the
6 credits were originally approved.

7 (3) No person may be approved for tax credits under RCW 82.70.020
8 in excess of (~~(\$100,000)~~) \$50,000 in any fiscal year. This limitation
9 does not apply to credits carried forward from prior years under
10 subsection (2)(b) of this section.

11 (4) No person may claim tax credits after June 30, (~~(2024)~~) 2026.

12 **Sec. 3.** RCW 82.70.900 and 2023 c 374 s 18 are each amended to
13 read as follows:

14 This chapter expires July 1, (~~(2024)~~) 2026.

15 NEW SECTION. **Sec. 4.** (1) This section is the tax preference
16 performance statement for section 1, chapter . . ., Laws of 2024
17 (section 1 of this act). This performance statement is only intended
18 to be used for subsequent evaluation of the tax preference. It is not
19 intended to create a private right of action by any party or be used
20 to determine eligibility for the preferential tax treatment.

21 (2) The tax preference performance statement in section 413,
22 chapter 44, Laws of 2015 3rd sp. sess. applies to the expansion of
23 the tax preference in section 1 of this act.

24 NEW SECTION. **Sec. 5.** 2022 c 182 s 503 (uncodified) is repealed.

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