

RCW 81.104.230 Enhanced service zones—Submission of authorizing proposition—Imposition of tax—Proceeds. (1) Subject to the conditions of this section, a regional transit authority may submit an authorizing proposition to the voters within the boundaries of an enhanced service zone described in RCW 81.104.220, and if approved, may fix and impose a parking tax on all persons engaged in a commercial parking business within the enhanced service zone.

(2) In lieu of the tax in subsection (1) of this section, a regional transit authority may submit an authorizing proposition to the voters within the boundaries of an enhanced service zone described in RCW 81.104.220, and if approved, may fix and impose a tax for the act or privilege of parking a motor vehicle in a facility operated by a commercial parking business within the enhanced service zone.

The regional transit authority may provide that:

(a) The tax is paid by the operator or owner of the motor vehicle;

(b) The tax applies to all parking for which a fee is paid, whether paid directly or indirectly through a lease, including parking supplied with a lease of nonresidential space, but the tax does not apply when an exclusive and individual residential parking stall is provided as an inseverable condition of a residential lease agreement for the duration of that lease agreement, or is charged separately from the residential rent payment, as long as the parking stall is in the same residential building in which the lessee resides;

(c) The tax is collected by the operator of the facility and remitted to the regional transit authority;

(d) The tax is a fee per vehicle or is measured by the parking charge;

(e) The tax rate varies with zoning or location of the facility, the duration of the parking, the time of entry or exit, the type or use of the vehicle, or other reasonable factors; or

(f) Carpools, vehicles with a disabled parking placard, or government vehicles are exempt from the tax.

(3) "Commercial parking business," as used in this section, means the ownership, lease, operation, or management of a commercial parking lot in which fees are charged, except that "commercial parking business" does not mean lease of parking in a residential building provided as an exclusive and inseverable condition of a residential lease agreement for the duration of that lease agreement. "Commercial parking lot" means a covered or uncovered area with stalls for the purpose of parking motor vehicles.

(4) The rate of the tax under subsection (1) of this section may be based either upon gross proceeds or the number of vehicle stalls available for commercial parking use. The rates charged must be uniform for the same class or type of commercial parking business.

(5) The regional transit authority levying the tax provided for in subsection (1) or (2) of this section may provide for its payment on a monthly, quarterly, or annual basis. A regional transit authority may develop by ordinance or resolution rules for administering the tax, including provisions for reporting by commercial parking businesses, collection, and enforcement.

(6) The proceeds of the commercial parking tax fixed and imposed by a regional transit authority under subsection (1) or (2) of this section must be used to raise revenue to fund the improvement or improvements described in RCW 81.104.220. [2022 c 285 § 3.]