
SENATE BILL 5910

State of Washington

62nd Legislature

2011 Regular Session

By Senators White, Murray, Nelson, Kohl-Welles, and Kline

Read first time 03/28/11. Referred to Committee on Government Operations, Tribal Relations & Elections.

1 AN ACT Relating to local government parking taxes; and adding a new
2 section to chapter 82.80 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.80 RCW
5 to read as follows:

6 (1) Subject to the conditions of this section and in lieu of the
7 tax authorized by RCW 82.80.030, the legislative authority of a county,
8 city, or district may fix and impose a parking tax on all
9 nonresidential parking within its respective jurisdiction. A city or
10 county may impose the tax only to the extent that it has not been
11 imposed by the district in which such city or county is located, and a
12 district may impose the tax only to the extent that it has not been
13 imposed by a city or county within the district. The jurisdiction of
14 a county, for purposes of this section, includes only the
15 unincorporated area of the county. The jurisdiction of a city or
16 district includes only the area within the city or district's
17 respective boundaries.

18 (2) The tax imposed in this section may be based upon the number of

1 vehicles parking, the number of vehicle stalls available for parking,
2 or the number of square feet available for parking.

3 (3) The county, city, or district levying the tax provided for in
4 subsection (1) of this section may provide for its payment on a
5 monthly, quarterly, or annual basis. Each local government may develop
6 by ordinance or resolution rules for administering the tax, including
7 provisions for reporting by businesses, collection, and enforcement.

8 (4) The city, county, or district may provide that:

9 (a) The tax applies to all parking, whether paid or not, including
10 parking supplied with a lease of nonresidential space;

11 (b) The tax rate and the imposition of the tax varies with zoning
12 or location of the business, the type of the business, the duration of
13 the parking, the time of entry or exit, the type or use of the vehicle,
14 or other reasonable factors; and

15 (c) Disabled parking stalls, loading docks, or businesses with
16 fewer than a certain number of stalls or less than a certain number of
17 square feet of parking are exempt from the tax.

18 (5) A city, county, or district may not impose this tax on any
19 business that provides fewer than ten parking stalls.

20 (6) The proceeds of the parking tax imposed by a city or county
21 under subsection (1) of this section must be used for transportation
22 purposes in accordance with RCW 82.80.070 or for transportation
23 improvements in accordance with chapter 36.73 RCW. The proceeds of the
24 parking tax imposed by a district must be used as provided in chapter
25 36.120 RCW.

26 (7)(a) The tax imposed in this section does not apply to a public
27 institution of higher education or a public or nonprofit hospital, if
28 such institution or hospital has:

29 (i) An active commute trip reduction program as identified in RCW
30 70.94.531; and

31 (ii) Invested no less than one hundred ten percent of the
32 institution or hospital's net parking proceeds into the commute trip
33 reduction program during the previous reporting period.

34 (b) For the purposes of this subsection, "public or nonprofit
35 hospital" only includes a public or nonprofit hospital that contracts
36 with a public institution of higher education to provide hospital

1 services for the rendering of medical services or for teaching and
2 research activities.

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