

1 1277 AMS TRAN S2715.1

2 HB 1277 - S COMM AMD

3 By Committee on Transportation

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5 On page 1, line 13, after "by" strike "June" and insert "July"

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9 On page 3, line 3, after "By" strike "September" and insert  
10 "((~~September~~) November)"

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4 On page 2, after line 36, insert the following:

5 "(5) The department of transportation shall review plans submitted  
6 by each municipality to determine compliance with this section. By  
7 September 1st of each year, the department shall notify the department  
8 of licensing of the municipalities that have failed to comply with the  
9 requirements of this section. The municipality is ineligible to impose  
10 the tax authorized under RCW 35.58.273 until the municipality has been  
11 certified by the department to have complied with the requirements of  
12 this section. A municipality that has not submitted a plan by July 1st  
13 of each year is not in compliance with this section and is ineligible  
14 to impose the excise tax under RCW 35.58.273 until the plan has been  
15 submitted to the department.

16 (6) The department of transportation shall adopt rules to implement  
17 this section."

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4 On page 5, after line 26, insert the following:

5 "Sec. 5. RCW 82.44.150 and 1991 c 309 s 5 and 1991 c 199 s 122 are  
6 each reenacted and amended to read as follows:

7 (1) The director of licensing shall, on the twenty-fifth day of  
8 February, May, August, and November of each year, advise the state  
9 treasurer of the total amount of motor vehicle excise taxes imposed by  
10 RCW 82.44.020 (1) and (2) remitted to the department during the  
11 preceding calendar quarter ending on the last day of March, June,  
12 September, and December, respectively, except for those payable under  
13 RCW 82.44.030, from motor vehicle owners residing within each  
14 municipality which has levied a tax under RCW 35.58.273, which amount  
15 of excise taxes shall be determined by the director as follows:

16 The total amount of motor vehicle excise taxes remitted to the  
17 department, except those payable under RCW 82.44.020(3) and 82.44.030,  
18 from each county shall be multiplied by a fraction, the numerator of  
19 which is the population of the municipality residing in such county,  
20 and the denominator of which is the total population of the county in  
21 which such municipality or portion thereof is located. The product of  
22 this computation shall be the amount of excise taxes from motor vehicle  
23 owners residing within such municipality or portion thereof. Where the  
24 municipality levying a tax under RCW 35.58.273 is located in more than  
25 one county, the above computation shall be made by county, and the  
26 combined products shall provide the total amount of motor vehicle  
27 excise taxes from motor vehicle owners residing in the municipality as  
28 a whole. Population figures required for these computations shall be  
29 supplied to the director by the office of financial management, who  
30 shall adjust the fraction annually.

31 (2) On the first day of the months of January, April, July, and  
32 October of each year, the state treasurer based upon information  
33 provided by the department shall, from motor vehicle excise taxes  
34 deposited in the general fund, under \*RCW 82.44.110(7), make the  
35 following deposits:

1 (a) To the high capacity transportation account created in RCW  
2 47.78.010, a sum equal to four and five-tenths percent of the special  
3 excise tax levied under RCW 35.58.273 by those municipalities  
4 authorized to levy a special excise tax within (i) each county with a  
5 population of two hundred ten thousand or more and (ii) each county  
6 with a population of from one hundred twenty-five thousand to less than  
7 two hundred ten thousand except for those counties that do not border  
8 a county with a population as described in subsection (i) of this  
9 subsection;

10 (b) To the central Puget Sound public transportation account  
11 created in RCW 82.44.180, for revenues distributed after December 31,  
12 1992, within a county with a population of one million or more and a  
13 county with a population of from two hundred thousand to less than one  
14 million bordering a county with a population of one million or more, a  
15 sum equal to the difference between (i) the special excise tax levied  
16 and collected under RCW 35.58.273 by those municipalities authorized to  
17 levy and collect a special excise tax subject to the requirements of  
18 subsections (3) and (4) of this section and (ii) the special excise tax  
19 that the municipality would otherwise have been eligible to levy and  
20 collect at a tax rate of .815 percent and been able to match with  
21 locally generated tax revenues, other than the excise tax imposed under  
22 RCW 35.58.273, budgeted for any public transportation purpose. Before  
23 this deposit, the sum shall be reduced by an amount equal to the amount  
24 distributed under (a) of this subsection for each of the municipalities  
25 within the counties to which this subsection (2)(b) applies; however,  
26 any transfer under this subsection (2)(b) must be greater than zero;

27 (c) To the public transportation systems account created in RCW  
28 82.44.180, for revenues distributed after December 31, 1992, within  
29 counties not described in (b) of this subsection, a sum equal to the  
30 difference between (i) the special excise tax levied and collected  
31 under RCW 35.58.273 by those municipalities authorized to levy and  
32 collect a special excise tax subject to the requirements of subsections  
33 (3) and (4) of this section and (ii) the special excise tax that the  
34 municipality would otherwise have been eligible to levy and collect at  
35 a tax rate of .815 percent and been able to match with locally  
36 generated tax revenues, other than the excise tax imposed under RCW  
37 35.58.273, budgeted for any public transportation purpose. Before this  
38 deposit, the sum shall be reduced by an amount equal to the amount  
39 distributed under (a) of this subsection for each of the municipalities

1 within the counties to which this subsection (2)(c) applies; however,  
2 any transfer under this subsection (2)(c) must be greater than zero;  
3 and

4 (d) To the transportation fund created in RCW 82.44.180, for  
5 revenues distributed after June 30, 1991, a sum equal to the difference  
6 between (i) the special excise tax levied and collected under RCW  
7 35.58.273 by those municipalities authorized to levy and collect a  
8 special excise tax subject to the requirements of subsections (3) and  
9 (4) of this section and (ii) the special excise tax that the  
10 municipality would otherwise have been eligible to levy and collect at  
11 a tax rate of .815 percent notwithstanding the requirements set forth  
12 in subsections (3) through (6) of this section, reduced by an amount  
13 equal to distributions made under (a), (b), and (c) of this subsection.

14 (3) On the first day of the months of January, April, July, and  
15 October of each year, the state treasurer, based upon information  
16 provided by the department, shall remit motor vehicle excise tax  
17 revenues imposed and collected under RCW 35.58.273 as follows:

18 (a) The amount required to be remitted by the state treasurer to  
19 the treasurer of any municipality levying the tax shall not exceed in  
20 any calendar year the amount of locally-generated tax revenues,  
21 excluding the excise tax imposed under RCW 35.58.273 for the purposes  
22 of this section, which shall have been budgeted by the municipality to  
23 be collected in such calendar year for any public transportation  
24 purposes including but not limited to operating costs, capital costs,  
25 and debt service on general obligation or revenue bonds issued for  
26 these purposes. Locally generated tax revenues shall not include local  
27 taxes imposed during a period when a municipality is not in compliance  
28 with the requirements of RCW 35.58.2795; and

29 (b) In no event may the amount remitted in a single calendar  
30 quarter exceed the amount collected on behalf of the municipality under  
31 RCW 35.58.273 during the calendar quarter next preceding the  
32 immediately preceding quarter.

33 (4) At the close of each calendar year accounting period, but not  
34 later than April 1, each municipality that has received motor vehicle  
35 excise taxes under subsection (3) of this section shall transmit to the  
36 director of licensing and the state auditor a written report showing by  
37 source the previous year's budgeted tax revenues for public  
38 transportation purposes as compared to actual collections. Any  
39 municipality that has not submitted the report by April 1 shall cease

1 to be eligible to receive motor vehicle excise taxes under subsection  
2 (3) of this section until the report is received by the director of  
3 licensing. If a municipality has received more or less money under  
4 subsection (3) of this section for the period covered by the report  
5 than it is entitled to receive by reason of its locally-generated  
6 collected tax revenues, the director of licensing shall, during the  
7 next ensuing quarter that the municipality is eligible to receive motor  
8 vehicle excise tax funds, increase or decrease the amount to be  
9 remitted in an amount equal to the difference between the locally-  
10 generated budgeted tax revenues and the locally-generated collected tax  
11 revenues. In no event may the amount remitted for a calendar year  
12 exceed the amount collected on behalf of the municipality under RCW  
13 35.58.273 during that same calendar year. Locally generated tax  
14 revenues shall not include local taxes imposed during a period when a  
15 municipality is not in compliance with the requirements of RCW  
16 35.58.2795. At the time of the next fiscal audit of each municipality,  
17 the state auditor shall verify the accuracy of the report submitted and  
18 notify the director of licensing of any discrepancies.

19 (5) The motor vehicle excise taxes imposed under RCW 35.58.273 and  
20 required to be remitted under this section shall be remitted without  
21 legislative appropriation.

22 (6) Any municipality levying and collecting a tax under RCW  
23 35.58.273 which does not have an operating, public transit system or a  
24 contract for public transportation services in effect within one year  
25 from the initial effective date of the tax shall return to the state  
26 treasurer all motor vehicle excise taxes received under subsection (3)  
27 of this section."

28 Renumber the section following consecutively.

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32 In line 2 of the title, after "36.57.070;" insert "reenacting and  
33 amending RCW 82.44.150;"

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