

2 **HB 2089 - H AMDS 810 ADOPTED 4/13/95**

3 By Representative R. Fisher and others

4

5 On page 22, after line 24, insert the following:

6 "Sec. 19. RCW 82.44.020 and 1993 sp.s. c 23 s 61 are each amended  
7 to read as follows:

8 (1) An excise tax is imposed for the privilege of using in the  
9 state any motor vehicle, except those operated under reciprocal  
10 agreements, the provisions of RCW 46.16.160 as now or hereafter  
11 amended, or dealer's licenses. The annual amount of such excise tax  
12 shall be (~~two~~) 1.8 percent of the value of such vehicle.

13 (2) An additional excise tax is imposed, in addition to any other  
14 tax imposed by this section, for the privilege of using in the state  
15 any such motor vehicle, and the annual amount of such additional excise  
16 shall be two-tenths of one percent of the value of such vehicle.

17 (3) Effective with October 1992 motor vehicle registration  
18 expirations, a clean air excise tax is imposed in addition to any other  
19 tax imposed by this section for the privilege of using in the state any  
20 motor vehicle as defined in RCW 82.44.010, except that farm vehicles as  
21 defined in RCW 46.04.181 shall not be subject to the tax imposed by  
22 this subsection. The annual amount of the additional excise tax shall  
23 be two dollars and twenty-five cents. Effective with July 1994 motor  
24 vehicle registration expirations, the annual amount of additional  
25 excise tax shall be two dollars.

26 (4) An additional excise tax is imposed on truck-type power units  
27 that are used in combination with a trailer to transport loads in  
28 excess of forty thousand pounds combined gross weight. The annual  
29 amount of such additional excise tax shall be fifty-eight one-  
30 hundredths of one percent of the value of the vehicle.

31 The department shall distribute the additional tax collected under  
32 this subsection as follows:

33 (a) For each trailing unit subject to subsection (5) of this  
34 section, an amount equal to the clean air excise tax prescribed in  
35 subsection (3) of this section shall be distributed in the manner  
36 prescribed in RCW 82.44.110(3);

1 (b) Of the remainder of the additional excise tax collected under  
2 this subsection, ten percent shall be distributed in the manner  
3 prescribed in RCW 82.44.110(2) and ninety percent shall be distributed  
4 in the manner prescribed in RCW 82.44.110(1). This tax shall not apply  
5 to power units used exclusively for hauling logs.

6 (5) The excise taxes imposed by subsections (1) through (3) of this  
7 section shall not apply to trailing units which are used in combination  
8 with a power unit subject to the additional excise tax imposed by  
9 subsection (4) of this section. This subsection shall not apply to  
10 trailing units used for hauling logs.

11 (6) In no case shall the total tax be less than two dollars except  
12 for proportionally registered vehicles.

13 (7) Washington residents, as defined in RCW 46.16.028, who license  
14 motor vehicles in another state or foreign country and avoid Washington  
15 motor vehicle excise taxes are liable for such unpaid excise taxes.  
16 The department of revenue may assess and collect the unpaid excise  
17 taxes under chapter 82.32 RCW, including the penalties and interest  
18 provided therein.

19 **Sec. 20.** RCW 82.44.110 and 1993 sp.s. c 21 s 7 and 1993 c 492 s  
20 253 are each reenacted and amended to read as follows:

21 The county auditor shall regularly, when remitting license fee  
22 receipts, pay over and account to the director of licensing for the  
23 excise taxes collected under the provisions of this chapter. The  
24 director shall forthwith transmit the excise taxes to the state  
25 treasurer.

26 (1) The state treasurer shall deposit the excise taxes collected  
27 under RCW 82.44.020(1) as follows:

28 (a) (~~(1.60)~~) 1.778 percent into the motor vehicle fund to defray  
29 administrative and other expenses incurred by the department in the  
30 collection of the excise tax.

31 (b) (~~(8.15)~~) 9.056 percent into the Puget Sound capital  
32 construction account in the motor vehicle fund.

33 (c) (~~(4.07)~~) 4.522 percent into the Puget Sound ferry operations  
34 account in the motor vehicle fund.

35 (d) (~~(5.88)~~) 6.533 percent into the general fund to be distributed  
36 under RCW 82.44.155.

37 (e) (~~(4.75)~~) 5.278 percent into the municipal sales and use tax  
38 equalization account in the general fund created in RCW 82.14.210.

1 (f) (~~(1.60)~~) 1.778 percent into the county sales and use tax  
2 equalization account in the general fund created in RCW 82.14.200.

3 (g) (~~(62.6440 percent into the general fund through June 30, 1995,~~  
4 ~~and)~~) 57.6440 percent into the general fund beginning July 1, 1995,  
5 through December 31, 1995, and 52.937 percent thereafter.

6 (h) ((5)) 5.556 percent into the transportation fund created in RCW  
7 82.44.180 beginning July 1, 1995.

8 (i) (~~(5.9686)~~) 6.632 percent into the county criminal justice  
9 assistance account created in RCW 82.14.310.

10 (j) (~~(1.1937)~~) 1.326 percent into the municipal criminal justice  
11 assistance account for distribution under RCW 82.14.320.

12 (k) (~~(1.1937)~~) 1.326 percent into the municipal criminal justice  
13 assistance account for distribution under RCW 82.14.330.

14 (l) (~~(2.95)~~) 3.278 percent into the general fund to be distributed  
15 by the state treasurer to county health departments to be used  
16 exclusively for public health. The state treasurer shall distribute  
17 these funds proportionately among the counties based on population as  
18 determined by the most recent United States census.

19 Notwithstanding (i) through (k) of this subsection, no more than  
20 sixty million dollars shall be deposited into the accounts specified in  
21 (i) through (k) of this subsection for the period January 1, 1994,  
22 through June 30, 1995. For the fiscal year ending June 30, 1998, and  
23 for each fiscal year thereafter, the amounts deposited into the  
24 accounts specified in (i) through (k) of this subsection shall not  
25 increase by more than the amounts deposited into those accounts in the  
26 previous fiscal year increased by the implicit price deflator for the  
27 previous fiscal year. Any revenues in excess of this amount shall be  
28 deposited into the general fund.

29 (2) The state treasurer shall deposit the excise taxes collected  
30 under RCW 82.44.020(2) into the transportation fund.

31 (3) The state treasurer shall deposit the excise tax imposed by RCW  
32 82.44.020(3) into the air pollution control account created by RCW  
33 70.94.015."

34 Renumber remaining sections consecutively, correct internal  
35 references, and correct the title accordingly.

36 On page 60, after line 14, insert the following:

1        "NEW SECTION.   **Sec. 72.**  Sections 19 and 20 of this act shall take  
2 effect January 1, 1996."

3        Renumber remaining sections consecutively.

4        EFFECT:  Lowers the motor vehicle tax from 2.2 percent to 2.0  
5 percent; lowers the amount of revenues going to the general fund and  
6 maintains the amount going to various transportation accounts and local  
7 government.

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