

2 **ESHB 2417** - S AMD to TRAN COMM AMD (S5471.1) - 977
3 By Senator Haugen

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5 On page 3, after line 15, insert the following:

6 "Sec. 3. RCW 82.80.030 and 1990 c 42 s 208 are each amended to
7 read as follows:

8 (1) Subject to the conditions of this section, the legislative
9 authority of a county or city may fix and impose a parking tax on all
10 persons engaged in a commercial parking business within its respective
11 jurisdiction. The jurisdiction of a county, for purposes of this
12 section, includes only the unincorporated area of the county. The
13 jurisdiction of a city includes only the area within its incorporated
14 boundaries.

15 (2) (~~In lieu of the tax in~~) For parking that is not reflected in
16 the measure of a tax imposed under subsection (1) of this section, a
17 city, or a county in its unincorporated area, may fix and impose a tax
18 for the act or privilege of parking a motor vehicle in a (~~facility~~
19 ~~operated by a commercial~~) parking (~~business~~) lot.

20 The city or county may provide that:

21 (a) The tax is paid by the operator or owner of the motor vehicle
22 or by the person who pays a fee for the right to the use of parking;

23 (b) The tax applies to all parking for which a fee is paid, whether
24 by the vehicle owner or operator or by any other person, whether paid
25 or leased, whether shared or separately allocated, including parking or
26 the right to the use of parking supplied with a lease of nonresidential
27 space;

28 (c) The tax is collected by and remitted to the city or county by
29 the operator, owner, or lessee of the facility (~~and remitted to the~~
30 ~~city or county~~) or other person who has the right to the use of
31 parking;

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

34 (e) The tax rate varies with, or its imposition is conditioned
35 upon, zoning or location of the facility, the duration of the parking,

1 the time of entry or exit, the type or use or occupancy of the vehicle,
2 or other reasonable factors; and

3 (f) (~~Tax exempt~~) Carpools, as defined by the city or county,
4 vehicles with handicapped decals, or government vehicles are exempt
5 from the tax.

6 (3) "Commercial parking business" as used in this section, means
7 the ownership, lease, operation, or management of a (~~commercial~~)
8 parking lot in which fees are charged. "~~Commercial~~) Parking lot"
9 means a covered or uncovered area with stalls or other capacity for the
10 purpose of parking motor vehicles. "Fee" as used in this section means
11 any form of consideration, whether or not separately stated, and
12 includes the consideration of laboring for an employer or other person
13 who provides parking in return. "Person" has the meaning in RCW
14 82.04.030 and also includes the state of Washington.

15 (4) The rate of the tax under subsection (1) of this section may be
16 based either upon gross proceeds or the number of vehicle stalls
17 available or actually used for commercial parking use. The rates
18 charged must be uniform for the same class or type of commercial
19 parking business and the classifications made by the county or city may
20 include consideration of the location or zoning of the facility, its
21 hours or method of operation, the type or use or occupancy of the
22 vehicles parked there, and other reasonable factors.

23 (5) The county or city levying the tax provided for in subsection
24 (1) or (2) of this section may provide for its (~~payment~~) collection
25 on a daily, monthly, quarterly, semiannual, or annual basis, and may
26 require the tax to be remitted to the county or city on a monthly,
27 quarterly, semiannual, or annual basis. Each local government may
28 develop by ordinance or resolution rules for administering the tax,
29 including provisions for reporting by commercial parking businesses,
30 collection, and enforcement.

31 (6) The proceeds of the (~~commercial~~) parking tax fixed and
32 imposed under subsection (1) or (2) of this section shall be used
33 strictly for transportation purposes in accordance with RCW 82.80.070.

34 (7) (a) A levy of a tax under subsection (2) of this section may only be proposed and approved
35 to provide funds for a specific transportation project. The ballot measure proposing the such a tax
36 must contain, at a minimum:

37 (i) A description of the transportation project proposed for funding, properly identified by
38 mileposts or other designations that specify the project parameters;

1 (ii) The proposed number of months or years necessary to fund the city or town's share of the
2 project cost; and

3 (iii) The tax rate.

4 (b) When the specific project for which parking tax under subsection
5 (2) of this section was authorized is completed, the city or town
6 legislative authority must certify the completion. Upon certification
7 of completion of the project the parking authorized to pay for the
8 project shall cease.-

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11 On page 3, line 20, after "82.80.020" strike "and" and insert ","

12 On page 3, line 21, after "82.80.080" insert "and 82.80.030"

13 Renumber the sections consecutively and correct any internal references accordingly.

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EFFECT: Authorizes city or town to impose local option parking tax to pay for specified transportation projects.