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HOUSE BILL 3015

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State of Washington

55th Legislature

1998 Regular Session

By Representatives Huff, Fisher, K. Schmidt, Zellinsky, Talcott, Carrell, Johnson, Kessler, Lantz and Eickmeyer

Read first time 01/27/98. Referred to Committee on Finance.

1 AN ACT Relating to tax exemptions for the state route number 16  
2 corridor; amending RCW 84.36.010; adding a new section to chapter 35.21  
3 RCW; adding a new section to chapter 82.04 RCW; adding a new section to  
4 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; adding a  
5 new section to chapter 82.16 RCW; adding a new section to chapter  
6 82.29A RCW; adding a new section to chapter 82.45 RCW; and creating new  
7 sections.

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

9 NEW SECTION. **Sec. 1.** The legislature finds and declares that the  
10 people of the state may not enjoy the full benefits of public-private  
11 initiative for state route number 16 corridor improvements due to the  
12 many taxes that may apply to this project. Generally these taxes would  
13 not apply if the state built these projects through traditional  
14 financing and construction methods. These tax exemptions will reduce  
15 the cost of the project, allow lower tolls, and reduce the time for  
16 which tolls are charged.

17 NEW SECTION. **Sec. 2.** A new section is added to chapter 35.21 RCW  
18 to read as follows:

1 A city or town may not impose a tax on amounts received from  
2 operating state route number 16 corridor transportation systems and  
3 facilities constructed and operated under chapter 47.46 RCW.

4 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.04 RCW  
5 to read as follows:

6 This chapter does not apply to amounts received from operating  
7 state route number 16 corridor transportation systems and facilities  
8 constructed and operated under chapter 47.46 RCW.

9 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.08 RCW  
10 to read as follows:

11 The tax imposed by RCW 82.08.020 does not apply to the state route  
12 number 16 corridor improvements project constructed under chapter 47.46  
13 RCW.

14 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.12 RCW  
15 to read as follows:

16 The provisions of this chapter do not apply with respect to the use  
17 of the state route number 16 corridor improvements project constructed  
18 under chapter 47.46 RCW.

19 NEW SECTION. **Sec. 6.** A new section is added to chapter 82.16 RCW  
20 to read as follows:

21 The provisions of this chapter do not apply to amounts received  
22 from operating state route number 16 corridor transportation systems  
23 and facilities constructed and operated under chapter 47.46 RCW.

24 NEW SECTION. **Sec. 7.** A new section is added to chapter 82.29A RCW  
25 to read as follows:

26 All leasehold interests in the state route number 16 corridor  
27 transportation systems and facilities constructed and operated under  
28 chapter 47.46 RCW are exempt from tax under this chapter.

29 NEW SECTION. **Sec. 8.** A new section is added to chapter 82.45 RCW  
30 to read as follows:

31 Sales of the state route number 16 corridor transportation systems  
32 and facilities constructed under chapter 47.46 RCW are exempt from tax  
33 under this chapter.

1       **Sec. 9.** RCW 84.36.010 and 1990 c 47 s 2 are each amended to read  
2 as follows:

3       All property belonging exclusively to the United States, the state,  
4 any county or municipal corporation, all state route number 16 corridor  
5 transportation systems and facilities constructed under chapter 47.46  
6 RCW, and all property under a financing contract pursuant to chapter  
7 39.94 RCW or recorded agreement granting immediate possession and use  
8 to said public bodies or under an order of immediate possession and use  
9 pursuant to RCW 8.04.090, shall be exempt from taxation. All property  
10 belonging exclusively to a foreign national government shall be exempt  
11 from taxation if such property is used exclusively as an office or  
12 residence for a consul or other official representative of such foreign  
13 national government, and if the consul or other official representative  
14 is a citizen of such foreign nation.

15       NEW SECTION.   **Sec. 10.** Section 9 of this act is effective for  
16 taxes levied for collection in 1999 and thereafter.

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