
HOUSE BILL 1466

State of Washington

56th Legislature

1999 Regular Session

By Representatives Fisher, Skinner, Murray, Scott, Ogden, Radcliff, Edwards, G. Chandler, Cooper, Morris, McIntire and Wood

Read first time 01/26/1999. Referred to Committee on Transportation.

1 AN ACT Relating to locally imposed transportation funding options;
2 amending RCW 82.80.020, 82.80.080, 84.52.010, 84.52.120, 82.36.440,
3 82.38.280, 35.21.710, and 82.80.010; adding new sections to chapter
4 82.80 RCW; adding a new section to chapter 35.21 RCW; adding a new
5 chapter to Title 35 RCW; and creating a new section.

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

7 NEW SECTION. **Sec. 1.** The legislature recognizes that cities and
8 towns throughout the state face a crisis in their ability to meet
9 growing local transportation needs. Additionally, the need for
10 transportation revenue in the seventeen cities and towns that had
11 implemented the street utility was heightened by the 1995 decision of
12 the state supreme court that invalidated residential street utility
13 charges imposed under the authority of section 2, chapter 141, Laws of
14 1991. The legislature recognizes the need to assist cities and towns
15 to replace the local funding that would have been available to them had
16 RCW 82.80.050 been upheld and to provide additional local
17 transportation revenue options to all cities.

18 The legislature intends to provide cities and towns the local
19 option, with voter approval, to authorize a city street district levy,

1 similar to the existing county road district levy in RCW 36.82.040, to
2 be levied by the county legislative authority for the city pursuant to
3 RCW 84.52.030 or by the city legislative authority in a city having a
4 population of three hundred thousand or more. Additionally, cities and
5 towns are provided the local option, subject to voter referendum, to
6 increase the local sales and use tax, and to impose a business and
7 occupation tax of up to two percent on retail sales in the city or town
8 of motor vehicle and special fuel. Transportation benefit districts
9 are provided the local option to impose a vehicle license fee if that
10 fee has not been imposed by the county in which the transportation
11 benefit district is located. Moreover, the rate for the county-wide
12 local option fuel tax authorized under RCW 82.80.010 should be
13 increased to twenty percent of the state motor vehicle and special fuel
14 tax rate.

15 A city, town, or transportation benefit district may use any
16 combination of the available options.

17 **Sec. 2.** RCW 82.80.020 and 1998 c 281 s 1 are each amended to read
18 as follows:

19 (1) The legislative authority of a county, or subject to subsection
20 (7) of this section, a (~~qualifying city or town~~) transportation
21 benefit district located in a county that has not imposed a fifteen-
22 dollar fee under this section, may fix and impose an additional fee,
23 not to exceed fifteen dollars per vehicle, for each vehicle that is
24 subject to license fees under RCW 46.16.060 and for each vehicle that
25 is subject to RCW 46.16.070 with an unladen weight of six thousand
26 pounds or less, and that is determined by the department of licensing
27 to be registered within the boundaries of the county or the
28 transportation benefit district, as the case may be.

29 (2) The department of licensing shall administer and collect
30 (~~the~~) fees imposed under this section. The department shall deduct
31 a percentage amount, as provided by contract, not to exceed two percent
32 of the taxes collected, for administration and collection expenses
33 incurred by it. The remaining proceeds shall be remitted to the
34 custody of the state treasurer for monthly distribution under RCW
35 82.80.080.

36 (3) The proceeds of (~~this~~) fees imposed under this section by
37 counties or transportation benefit districts shall be used strictly for
38 transportation purposes in accordance with RCW 82.80.070.

1 (4) A county or (~~qualifying city or town~~) transportation benefit
2 district imposing this fee or initiating an exemption process shall
3 delay the effective date at least six months from the date the
4 ordinance is enacted to allow the department of licensing to implement
5 administration and collection of or exemption from the fee.

6 (5) The legislative authority of a county or (~~qualifying city or~~
7 ~~town~~) transportation benefit district may develop and initiate an
8 exemption process of the (~~fifteen-dollar~~) fee imposed under this
9 section for the registered owners of vehicles residing within the
10 boundaries of the county or (~~qualifying city or town~~) transportation
11 benefit district: (a) Who are sixty-one years old or older at the time
12 payment of the fee is due and whose household income for the previous
13 calendar year is less than an amount prescribed by the county or
14 (~~qualifying city or town~~) transportation benefit district legislative
15 authority; or (b) who have a physical disability.

16 (6) The legislative authority of a county or (~~qualifying city or~~
17 ~~town~~) transportation benefit district shall develop and initiate an
18 exemption process of the (~~fifteen-dollar~~) fee for vehicles registered
19 within the boundaries of the county that are licensed under RCW
20 46.16.374.

21 (7) (~~For purposes of this section, a "qualifying city or town"~~
22 ~~means a city or town residing within a county having a population of~~
23 ~~greater than seventy-five thousand in which is located all or part of~~
24 ~~a national monument.~~) A (~~qualifying city or town~~) transportation
25 benefit district may impose the fee authorized in subsection (1) of
26 this section subject to the following conditions and limitations:

27 (~~(a) The city or town may impose the fee only if authorized to do~~
28 ~~so by a majority of voters voting at a general or special election on~~
29 ~~a proposition for that purpose. At a minimum, the ballot measure shall~~
30 ~~contain: (i) A description of the transportation project proposed for~~
31 ~~funding, properly identified by mileposts or other designations that~~
32 ~~specify the project parameters; (ii) the proposed number of months or~~
33 ~~years necessary to fund the city or town's share of the project cost;~~
34 ~~and (iii) the amount of fee to be imposed for the project.~~

35 (~~b~~) The (~~city or town~~) transportation benefit district may not
36 impose a fee that, if combined with the county fee, exceeds fifteen
37 dollars. If a county imposes or increases a fee under this section
38 that, if combined with the fee imposed by a (~~city or town~~)
39 transportation benefit district, exceeds fifteen dollars, the (~~city or~~

1 town)) transportation benefit district fee shall be reduced or
2 eliminated as needed so that in no ((city or town)) transportation
3 benefit district does the combined fee exceed fifteen dollars. All
4 revenues from county-imposed fees shall be distributed as called for in
5 RCW ((82.80.020)) 82.80.080.

6 ((~~(c) Any fee imposed by a city or town under this section shall~~
7 ~~expire at the end of the term of months or years provided in the ballot~~
8 ~~measure, or when the city or town's bonded indebtedness on the project~~
9 ~~is retired, whichever is sooner.~~))

10 (8) ((The)) Fees imposed ((under subsection (7) of this section
11 shall apply only to renewals and)) by transportation benefit districts
12 shall not apply to ((ownership transfer transactions)) vehicles sold by
13 a vehicle dealer licensed under chapter 46.70 RCW.

14 **Sec. 3.** RCW 82.80.080 and 1998 c 281 s 2 are each amended to read
15 as follows:

16 (1) The state treasurer shall distribute revenues, less authorized
17 deductions, generated by the local option taxes authorized in RCW
18 82.80.010 and 82.80.020, levied by counties to the levying counties,
19 and cities contained in those counties, based on the relative per
20 capita population. County population for purposes of this section is
21 equal to one and one-half of the unincorporated population of the
22 county. In calculating the distributions, the state treasurer shall
23 use the population estimates prepared by the state office of financial
24 management and shall further calculate the distribution based on
25 information supplied by the departments of licensing and revenue, as
26 appropriate.

27 (2) The state treasurer shall distribute revenues, less authorized
28 deductions, generated by the local option taxes authorized in RCW
29 ((82.80.010 and)) 82.80.020 levied by ((qualifying cities and towns))
30 transportation benefit districts to the levying ((cities and towns))
31 transportation benefit districts.

32 NEW SECTION. **Sec. 4.** For the purpose of efficient administration
33 of the streets and for other transportation purposes of each city or
34 town, the legislative authority may establish in its respective city or
35 town a city street district, if authorized to do so by a majority of
36 its voters voting at a general or special election on a proposition for

1 that purpose, and shall cause its action in so doing to be entered upon
2 its records.

3 The city street district must be coterminous with the city or town.
4 Territory later annexed into the city or town automatically becomes
5 part of the city street district, and territory ceasing to be part of
6 the city or town automatically ceases to be part of the city street
7 district.

8 A city street district may be disestablished, effective at the
9 start of a new calendar year, by action of the city or town legislative
10 authority.

11 NEW SECTION. **Sec. 5.** Each city or town that has established a
12 city street district must create an account to be known as the city
13 street district account. Any funds accruing to and to be deposited in
14 the city street district account arising from a levy in a city street
15 district must be expended for proper city street and other
16 transportation purposes, in accordance with RCW 82.80.070.

17 NEW SECTION. **Sec. 6.** For the purpose of raising revenue for
18 establishing, laying out, constructing, altering, repairing, improving,
19 and maintaining city streets and bridges, and for other proper city
20 transportation purposes in accordance with RCW 82.80.070, a city or
21 town that has created a city street district must make a uniform tax
22 levy throughout each city street district of an amount not to exceed
23 fifty cents per thousand dollars of assessed value of the last assessed
24 valuation of the taxable property in the city street district. This
25 tax levy must be made annually at the time of making the property tax
26 levy for general purposes, and must be made by the county legislative
27 authority for the city pursuant to RCW 84.52.030, or by the city
28 legislative authority in a city having a population of three hundred
29 thousand or more. All funds accruing from the levy must be credited to
30 and deposited in the city street district account.

31 **Sec. 7.** RCW 84.52.010 and 1995 2nd sp.s. c 13 s 4 are each amended
32 to read as follows:

33 Except as is permitted under RCW 84.55.050, all taxes shall be
34 levied or voted in specific amounts.

35 The rate percent of all taxes for state and county purposes, and
36 purposes of taxing districts coextensive with the county, shall be

1 determined, calculated and fixed by the county assessors of the
2 respective counties, within the limitations provided by law, upon the
3 assessed valuation of the property of the county, as shown by the
4 completed tax rolls of the county, and the rate percent of all taxes
5 levied for purposes of taxing districts within any county shall be
6 determined, calculated and fixed by the county assessors of the
7 respective counties, within the limitations provided by law, upon the
8 assessed valuation of the property of the taxing districts
9 respectively.

10 When a county assessor finds that the aggregate rate of tax levy on
11 any property, that is subject to the limitations set forth in RCW
12 84.52.043 or 84.52.050, exceeds the limitations provided in either of
13 these sections, the assessor shall recompute and establish a
14 consolidated levy in the following manner:

15 (1) The full certified rates of tax levy for state, county, county
16 road district, and city or town purposes shall be extended on the tax
17 rolls in amounts not exceeding the limitations established by law;
18 however any state levy shall take precedence over all other levies and
19 shall not be reduced for any purpose other than that required by RCW
20 84.55.010. If, as a result of the levies imposed under RCW 84.52.069,
21 84.34.230, the portion of the levy by a metropolitan park district that
22 was protected under RCW 84.52.120, and 84.52.105, the combined rate of
23 regular property tax levies that are subject to the one percent
24 limitation exceeds one percent of the true and fair value of any
25 property, then these levies shall be reduced as follows: (a) The
26 certified levy of a city street district shall be reduced until the
27 combined rate no longer exceeds one percent of the true and fair value
28 of any property or shall be eliminated; (b) if the combined rate of
29 regular property tax levies that are subject to the one percent
30 limitation still exceeds one percent of the true and fair value of any
31 property, then the portion of the levy by a metropolitan park district
32 that is protected under RCW 84.52.120 shall be reduced until the
33 combined rate no longer exceeds one percent of the true and fair value
34 of any property or shall be eliminated; (~~(b)~~) (c) if the combined
35 rate of regular property tax levies that are subject to the one percent
36 limitation still exceeds one percent of the true and fair value of any
37 property, then the levies imposed under RCW 84.34.230, 84.52.105, and
38 any portion of the levy imposed under RCW 84.52.069 that is in excess
39 of thirty cents per thousand dollars of assessed value, shall be

1 reduced on a pro rata basis until the combined rate no longer exceeds
2 one percent of the true and fair value of any property or shall be
3 eliminated; and ~~((e))~~ (d) if the combined rate of regular property
4 tax levies that are subject to the one percent limitation still exceeds
5 one percent of the true and fair value of any property, then the thirty
6 cents per thousand dollars of assessed value of tax levy imposed under
7 RCW 84.52.069 shall be reduced until the combined rate no longer
8 exceeds one percent of the true and fair value of any property or
9 eliminated.

10 (2) The certified rates of tax levy subject to these limitations by
11 all junior taxing districts imposing taxes on such property shall be
12 reduced or eliminated as follows to bring the consolidated levy of
13 taxes on such property within the provisions of these limitations:

14 (a) First, the certified ~~((property tax))~~ levy ~~((rates of those~~
15 ~~junior taxing districts authorized under RCW 36.68.525, 36.69.145, and~~
16 ~~67.38.130))~~ of a city street district shall be reduced ~~((on a pro rata~~
17 ~~basis))~~ or eliminated;

18 (b) Second, if the consolidated tax levy rate still exceeds these
19 limitations, the certified property tax levy rates of ~~((flood control~~
20 ~~zone))~~ those junior taxing districts authorized under RCW 36.68.525,
21 36.69.145, and 67.38.130 shall be reduced on a pro rata basis or
22 eliminated;

23 (c) Third, if the consolidated tax levy rate still exceeds these
24 limitations, the certified property tax levy rates of flood control
25 zone districts shall be reduced on a pro rata basis or eliminated;

26 (d) Fourth, if the consolidated tax levy rate still exceeds these
27 limitations, the certified property tax levy rates of all other junior
28 taxing districts, other than fire protection districts, library
29 districts, the first fifty cent per thousand dollars of assessed
30 valuation levies for metropolitan park districts, and the first fifty
31 cent per thousand dollars of assessed valuation levies for public
32 hospital districts, shall be reduced on a pro rata basis or eliminated;

33 ~~((d) Fourth))~~ (e) Fifth, if the consolidated tax levy rate still
34 exceeds these limitations, the certified property tax levy rates
35 authorized to fire protection districts under RCW 52.16.140 and
36 52.16.160 shall be reduced on a pro rata basis or eliminated; and

37 ~~((e) Fifth))~~ (f) Sixth, if the consolidated tax levy rate still
38 exceeds these limitations, the certified property tax levy rates
39 authorized for fire protection districts under RCW 52.16.130, library

1 districts, metropolitan park districts under their first fifty cent per
2 thousand dollars of assessed valuation levy, and public hospital
3 districts under their first fifty cent per thousand dollars of assessed
4 valuation levy, shall be reduced on a pro rata basis or eliminated.

5 In determining whether the aggregate rate of tax levy on any
6 property, that is subject to the limitations set forth in RCW
7 84.52.050, exceeds the limitations provided in that section, the
8 assessor shall use the hypothetical state levy, as apportioned to the
9 county under RCW 84.48.080, that was computed under RCW 84.48.080
10 without regard to the reduction under RCW 84.55.012.

11 **Sec. 8.** RCW 84.52.120 and 1995 c 99 s 1 are each amended to read
12 as follows:

13 A metropolitan park district with a population of one hundred fifty
14 thousand or more may submit a ballot proposition to voters of the
15 district authorizing the protection of the district's tax levy from
16 prorationing under RCW 84.52.010(2) by imposing all or any portion of
17 the district's twenty-five cent per thousand dollars of assessed
18 valuation tax levy outside of the five dollar and ninety cent per
19 thousand dollar of assessed valuation limitation established under RCW
20 84.52.043(2), if those taxes otherwise would be prorated under RCW
21 84.52.010(2)((+e)) (d), for taxes imposed in any year on or before the
22 first day of January six years after the ballot proposition is
23 approved. A simple majority vote of voters voting on the proposition
24 is required for approval.

25 NEW SECTION. **Sec. 9.** A new section is added to chapter 82.80 RCW
26 to read as follows:

27 (1) Cities and towns may fix and impose a sales and use tax in
28 accordance with the terms of this section, to be used strictly for
29 transportation purposes in accordance with RCW 82.80.070. The tax
30 authorized pursuant to this section shall be in addition to the tax
31 authorized by RCW 82.14.030 and shall be collected from those persons
32 who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW
33 upon the occurrence of any taxable event within the city or town
34 imposing the tax. The rate of such tax shall be equal to one-tenth of
35 one percent of the selling price, in the case of a sales tax, or value
36 of the article used, in the case of a use tax. The exemptions in RCW

1 82.08.820 and 82.12.820 are for the state portion of the sales and use
2 tax and do not extend to the tax authorized in this section.

3 (2) The legislative authority of a city or town may limit the
4 purposes or length of time for which a sales and use tax authorized by
5 this section will be imposed. If the legislative authority determines
6 to impose a sales and use tax only to provide funds for a specific
7 transportation project or projects, an ordinance imposing the sales and
8 use tax under this section shall contain, at a minimum:

9 (a) A description of the transportation project or projects
10 proposed for funding, properly identified by mileposts or other
11 designations that specify the project parameters;

12 (b) The proposed number of months or years expected to be necessary
13 to fund the city's or town's share of the project costs; and

14 (c) The tax rate of the proposed sales and use tax.

15 (3) If a limited purpose was specified in an ordinance, the city or
16 town legislative authority must certify completion of payment when the
17 costs of each specific project for which the city or town sales and use
18 tax was imposed have been fully paid, including the retirement of any
19 debt issued for the project. Upon certification of completion of
20 payment for all the projects, the sales and use tax imposed to pay for
21 the projects shall cease.

22 (4) In no event shall the tax under this section begin at a date
23 other than the beginning of a calendar quarter or end at a date other
24 than the end of a calendar quarter.

25 (5) The administrative provisions of chapter 82.32 RCW apply to the
26 tax imposed under this section.

27 NEW SECTION. **Sec. 10.** A new section is added to chapter 82.80 RCW
28 to read as follows:

29 Cities and towns that impose a tax under section 9 of this act may
30 contract with the state department of revenue or other appropriate
31 entities for administration and collection of that tax.

32 **Sec. 11.** RCW 82.36.440 and 1991 c 173 s 4 are each amended to read
33 as follows:

34 The tax levied in this chapter is in lieu of any excise, privilege,
35 or occupational tax upon the business of manufacturing, selling, or
36 distributing motor vehicle fuel, and no city, town, county, township or
37 other subdivision or municipal corporation of the state shall levy or

1 collect any excise tax upon or measured by the sale, receipt,
2 distribution, or use of motor vehicle fuel, except as provided in RCW
3 82.80.010 and 82.47.020, and except that a city or town may impose its
4 license fee or tax upon the business of making retail sales of motor
5 vehicle fuel within the limits of the city or town at a rate of up to
6 two percent of the gross receipts from retail sales of motor vehicle
7 fuel within the limits of the city or town. The imposition or increase
8 in rate of any such city or town license fee or tax shall be subject to
9 the referendum procedure in RCW 35.21.706, but shall not be subject to
10 the limitations of RCW 35.21.710.

11 **Sec. 12.** RCW 82.38.280 and 1991 c 173 s 5 are each amended to read
12 as follows:

13 The tax levied in this chapter is in lieu of any excise, privilege,
14 or occupational tax upon the business of manufacturing, selling, or
15 distributing special fuel, and no city, town, county, township or other
16 subdivision or municipal corporation of the state shall levy or collect
17 any excise tax upon or measured by the sale, receipt, distribution, or
18 use of special fuel, except as provided in RCW 82.80.010 and 82.47.020,
19 and except that a city or town may impose its license fee or tax upon
20 the business of making retail sales of special fuel within the limits
21 of the city or town at a rate of up to two percent of the gross
22 receipts from retail sales of special fuel within the limits of the
23 city or town. The imposition or increase in rate of any such city or
24 town license fee or tax shall be subject to the referendum procedure in
25 RCW 35.21.706, but shall not be subject to the limitations of RCW
26 35.21.710.

27 **Sec. 13.** RCW 35.21.710 and 1983 2nd ex.s. c 3 s 33 are each
28 amended to read as follows:

29 Any city which imposes a license fee or tax upon business
30 activities consisting of the making of retail sales of tangible
31 personal property which are measured by gross receipts or gross income
32 from such sales, shall impose such tax at a single uniform rate upon
33 all such business activities. The taxing authority granted to cities
34 for taxes upon business activities measured by gross receipts or gross
35 income from sales shall not exceed a rate of .0020; except that any
36 city with an adopted ordinance at a higher rate, as of January 1, 1982
37 shall be limited to a maximum increase of ten percent of the January

1 1982 rate, not to exceed an annual incremental increase of two percent
2 of current rate: PROVIDED, That any adopted ordinance which classifies
3 according to different types of business or services shall be subject
4 to both the ten percent and the two percent annual incremental increase
5 limitation on each tax rate: PROVIDED FURTHER, That all surtaxes on
6 business and occupation classifications in effect as of January 1,
7 1982, shall expire no later than December 31, 1982, or by expiration
8 date established by local ordinance. Cities which impose a license fee
9 or tax upon business activities consisting of the making of retail
10 sales of tangible personal property which are measured by gross
11 receipts or gross income from such sales shall be required to submit an
12 annual report to the state auditor identifying the rate established and
13 the revenues received from each fee or tax. This section shall not
14 apply to any business activities subject to the tax imposed by chapter
15 82.16 RCW, by RCW 82.36.440, or by RCW 82.38.280. For purposes of this
16 section, the providing to consumers of competitive telephone service,
17 as defined in RCW 82.04.065, shall be deemed to be the retail sale of
18 tangible personal property.

19 NEW SECTION. **Sec. 14.** A new section is added to chapter 35.21 RCW
20 to read as follows:

21 The legislative authority of a city or town may limit the purposes
22 or length of time for which a license fee or tax, or a portion thereof,
23 authorized by RCW 82.36.440 or 82.38.280 will be imposed. If the
24 legislative authority determines that a license fee or tax upon the
25 business of making retail sales of motor vehicle fuel or special fuel,
26 or a portion thereof, shall be authorized only to provide funds for a
27 specific transportation project or projects, the ordinance or
28 resolution authorizing or increasing the rate of a license fee or tax
29 shall contain, at a minimum:

30 (1) A description of the transportation project or projects
31 proposed for funding, properly identified by mileposts or other
32 designations that specify the project parameters; and

33 (2) The proposed number of months or years expected to be necessary
34 to fund the city's or town's share of the project costs.

35 If a limited purpose was specified in an ordinance or resolution
36 authorizing the license fee or tax, or portion thereof, the city or
37 town legislative authority must certify the completion of payment when
38 the costs of each specific project for which the license fee or tax was

1 authorized have been fully paid, including the retirement of any debt
2 issued for the project. Upon certification of completion of payment
3 for all the projects, the license fee or tax upon the business of
4 making retail sales of motor vehicle fuel or special fuel, or portion
5 thereof, authorized to pay for the projects shall cease.

6 **Sec. 15.** RCW 82.80.010 and 1998 c 176 s 86 are each amended to
7 read as follows:

8 (1) Subject to the conditions of this section, any county may levy,
9 by approval of its legislative body and a majority of the registered
10 voters of the county voting on the proposition at a general or special
11 election, additional excise taxes equal to (~~ten~~) twenty percent of
12 the state-wide motor vehicle fuel tax rate under RCW 82.36.025 on each
13 gallon of motor vehicle fuel as defined in RCW 82.36.010 and on each
14 gallon of special fuel as defined in RCW 82.38.020 sold within the
15 boundaries of the county. Vehicles paying an annual license fee under
16 RCW 82.38.075 are exempt from the county fuel excise tax. An election
17 held under this section must be held not more than twelve months before
18 the date on which the proposed tax is to be levied. The ballot setting
19 forth the proposition shall state the tax rate that is proposed. The
20 county's authority to levy additional excise taxes under this section
21 includes the incorporated and unincorporated areas of the county. The
22 additional excise taxes are subject to the same exceptions and rights
23 of refund as applicable to other motor vehicle fuel and special fuel
24 excise taxes levied under chapters 82.36 and 82.38 RCW. The proposed
25 tax shall not be levied less than one month from the date the election
26 results are certified by the county election officer. The commencement
27 date for the levy of any tax under this section shall be the first day
28 of January, April, July, or October.

29 (2) Every person subject to the tax shall pay, in addition to any
30 other taxes provided by law, an additional excise tax to the director
31 of licensing at the rate levied by a county exercising its authority
32 under this section.

33 (3) The state treasurer shall distribute monthly to the levying
34 county and cities contained therein the proceeds of the additional
35 excise taxes collected under this section, after the deductions for
36 payments and expenditures as provided in RCW 46.68.090 (1) and (2) and
37 under the conditions and limitations provided in RCW 82.80.080.

1 (4) The proceeds of the additional excise taxes levied under this
2 section shall be used strictly for transportation purposes in
3 accordance with RCW 82.80.070.

4 (5) The department of licensing shall administer and collect the
5 county fuel taxes. The department shall deduct a percentage amount, as
6 provided by contract, for administrative, collection, refund, and audit
7 expenses incurred. The remaining proceeds shall be remitted to the
8 custody of the state treasurer for monthly distribution under RCW
9 82.80.080.

10 NEW SECTION. **Sec. 16.** Sections 4 through 6 of this act constitute
11 a new chapter in Title 35 RCW.

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