
SENATE BILL 6593

State of Washington

56th Legislature

2000 Regular Session

By Senators Benton, Rossi, Zarelli, Horn, Johnson, Hochstatter, Deccio, Stevens, Finkbeiner, Oke and Heavey

Read first time 01/20/2000. Referred to Committee on Transportation.

1 AN ACT Relating to charges for the collection of the local motor
2 vehicle excise tax; and amending RCW 81.104.160.

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

4 **Sec. 1.** RCW 81.104.160 and 1998 c 321 s 35 (Referendum Bill No.
5 49) are each amended to read as follows:

6 (1) Cities that operate transit systems, county transportation
7 authorities, metropolitan municipal corporations, public transportation
8 benefit areas, and regional transit authorities may submit an
9 authorizing proposition to the voters, and if approved, may levy and
10 collect an excise tax, at a rate approved by the voters, but not
11 exceeding eighty one-hundredths of one percent on the value(~~(, under~~
12 ~~chapter 82.44 RCW,~~) of every motor vehicle owned by a resident of the
13 taxing district, solely for the purpose of providing high capacity
14 transportation service. In any county imposing a motor vehicle excise
15 tax surcharge pursuant to RCW 81.100.060, the maximum tax rate under
16 this section shall be reduced to a rate equal to eighty one-hundredths
17 of one percent on the value less the equivalent motor vehicle excise
18 tax rate of the surcharge imposed pursuant to RCW 81.100.060. This
19 rate shall not apply to vehicles licensed under RCW 46.16.070 except

1 vehicles with an unladen weight of six thousand pounds or less, RCW
2 46.16.079, 46.16.085, or 46.16.090. The department of licensing shall
3 deduct a percentage amount, as provided by contract, not to exceed two
4 percent of the taxes collected for the administration and collection
5 expenses incurred by the department.

6 (2) An agency imposing a tax under subsection (1) of this section
7 may also impose a sales and use tax solely for the purpose of providing
8 high capacity transportation service, in addition to the tax authorized
9 by RCW 82.14.030, upon retail car rentals within the agency's
10 jurisdiction that are taxable by the state under chapters 82.08 and
11 82.12 RCW. The rate of tax shall not exceed 2.172 percent. The rate
12 of tax imposed under this subsection shall bear the same ratio to the
13 2.172 percent rate authorized that the rate imposed under subsection
14 (1) of this section bears to the rate authorized under subsection (1)
15 of this section. The base of the tax shall be the selling price in the
16 case of a sales tax or the rental value of the vehicle used in the case
17 of a use tax. The revenue collected under this subsection shall be
18 used in the same manner as excise taxes under subsection (1) of this
19 section.

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