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**SUBSTITUTE SENATE BILL 6816**

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**State of Washington**

**56th Legislature**

**2000 Regular Session**

**By** Senate Committee on Transportation (originally sponsored by Senators Haugen, Goings, Gardner, Costa and Kline)

Read first time 02/08/2000.

1 AN ACT Relating to transportation funding; amending RCW 82.08.020,  
2 43.89.010, 46.12.040, 46.68.035, 82.36.380, and 82.38.270; reenacting  
3 and amending RCW 43.84.092, 43.84.092, and 43.84.092; adding a new  
4 chapter to Title 82 RCW; creating a new section; repealing RCW  
5 82.44.180; providing effective dates; providing a retroactive effective  
6 date; providing an expiration date; and declaring an emergency.

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

8 NEW SECTION. **Sec. 1.** The multimodal fund is created in the state  
9 treasury. Revenues under RCW 82.08.020 must be deposited into the fund  
10 as provided in that section.

11 Moneys in the fund may be spent only after appropriation.  
12 Expenditures from the fund may be used only for transportation  
13 purposes.

14 NEW SECTION. **Sec. 2.** Section 1 of this act constitutes a new  
15 chapter in Title 82 RCW.

16 NEW SECTION. **Sec. 3.** The legislature has evidenced its intent to  
17 place the revenue from car rental taxes into the transportation fund

1 for transportation purposes. Due to the recent repeal of the  
2 transportation fund, the legislature creates the multimodal fund for  
3 the deposit of car rental tax revenues.

4 **Sec. 4.** RCW 82.08.020 and 1998 c 321 s 36 (Referendum Bill No. 49)  
5 are each amended to read as follows:

6 (1) There is levied and there shall be collected a tax on each  
7 retail sale in this state equal to six and five-tenths percent of the  
8 selling price.

9 (2) There is levied and there shall be collected an additional tax  
10 on each retail car rental, regardless of whether the vehicle is  
11 licensed in this state, equal to five and nine-tenths percent of the  
12 selling price. The revenue collected under this subsection shall be  
13 deposited (~~(and distributed in the same manner as motor vehicle excise~~  
14 ~~tax revenue collected under RCW 82.44.020(1))~~) into the multimodal fund  
15 established by section 1 of this act.

16 (3) The taxes imposed under this chapter shall apply to successive  
17 retail sales of the same property.

18 (4) The rates provided in this section apply to taxes imposed under  
19 chapter 82.12 RCW as provided in RCW 82.12.020.

20 **Sec. 5.** RCW 43.84.092 and 1999 c 380 s 8, 1999 c 309 s 928, 1999  
21 c 268 s 4, and 1999 c 94 s 2 are each reenacted and amended to read as  
22 follows:

23 (1) All earnings of investments of surplus balances in the state  
24 treasury shall be deposited to the treasury income account, which  
25 account is hereby established in the state treasury.

26 (2) The treasury income account shall be utilized to pay or receive  
27 funds associated with federal programs as required by the federal cash  
28 management improvement act of 1990. The treasury income account is  
29 subject in all respects to chapter 43.88 RCW, but no appropriation is  
30 required for refunds or allocations of interest earnings required by  
31 the cash management improvement act. Refunds of interest to the  
32 federal treasury required under the cash management improvement act  
33 fall under RCW 43.88.180 and shall not require appropriation. The  
34 office of financial management shall determine the amounts due to or  
35 from the federal government pursuant to the cash management improvement  
36 act. The office of financial management may direct transfers of funds  
37 between accounts as deemed necessary to implement the provisions of the

1 cash management improvement act, and this subsection. Refunds or  
2 allocations shall occur prior to the distributions of earnings set  
3 forth in subsection (4) of this section.

4 (3) Except for the provisions of RCW 43.84.160, the treasury income  
5 account may be utilized for the payment of purchased banking services  
6 on behalf of treasury funds including, but not limited to, depository,  
7 safekeeping, and disbursement functions for the state treasury and  
8 affected state agencies. The treasury income account is subject in all  
9 respects to chapter 43.88 RCW, but no appropriation is required for  
10 payments to financial institutions. Payments shall occur prior to  
11 distribution of earnings set forth in subsection (4) of this section.

12 (4) Monthly, the state treasurer shall distribute the earnings  
13 credited to the treasury income account. The state treasurer shall  
14 credit the general fund with all the earnings credited to the treasury  
15 income account except:

16 (a) The following accounts and funds shall receive their  
17 proportionate share of earnings based upon each account's and fund's  
18 average daily balance for the period: The capitol building  
19 construction account, the Cedar River channel construction and  
20 operation account, the Central Washington University capital projects  
21 account, the charitable, educational, penal and reformatory  
22 institutions account, the common school construction fund, the county  
23 criminal justice assistance account, the county sales and use tax  
24 equalization account, the data processing building construction  
25 account, the deferred compensation administrative account, the deferred  
26 compensation principal account, the department of retirement systems  
27 expense account, the drinking water assistance account, the Eastern  
28 Washington University capital projects account, the education  
29 construction fund, the emergency reserve fund, the federal forest  
30 revolving account, the health services account, the public health  
31 services account, the health system capacity account, the personal  
32 health services account, the state higher education construction  
33 account, the higher education construction account, the highway  
34 infrastructure account, the industrial insurance premium refund  
35 account, the judges' retirement account, the judicial retirement  
36 administrative account, the judicial retirement principal account, the  
37 local leasehold excise tax account, the local real estate excise tax  
38 account, the local sales and use tax account, the medical aid account,  
39 the mobile home park relocation fund, the municipal criminal justice

1 assistance account, the municipal sales and use tax equalization  
2 account, the natural resources deposit account, the perpetual  
3 surveillance and maintenance account, the public employees' retirement  
4 system plan 1 account, the public employees' retirement system plan 2  
5 account, the Puyallup tribal settlement account, the resource  
6 management cost account, the site closure account, the special wildlife  
7 account, the state employees' insurance account, the state employees'  
8 insurance reserve account, the state investment board expense account,  
9 the state investment board commingled trust fund accounts, the  
10 supplemental pension account, the teachers' retirement system plan 1  
11 account, the teachers' retirement system plan 2 account, the tobacco  
12 prevention and control account, the tobacco settlement account, the  
13 transportation infrastructure account, the tuition recovery trust fund,  
14 the University of Washington bond retirement fund, the University of  
15 Washington building account, the volunteer fire fighters' and reserve  
16 officers' relief and pension principal (~~account~~) fund, the volunteer  
17 fire fighters' (~~relief~~) and (~~pension~~) reserve officers'  
18 administrative (~~account~~) fund, the Washington judicial retirement  
19 system account, the Washington law enforcement officers' and fire  
20 fighters' system plan 1 retirement account, the Washington law  
21 enforcement officers' and fire fighters' system plan 2 retirement  
22 account, the Washington state patrol retirement account, the Washington  
23 State University building account, the Washington State University bond  
24 retirement fund, the water pollution control revolving fund, and the  
25 Western Washington University capital projects account. Earnings  
26 derived from investing balances of the agricultural permanent fund, the  
27 normal school permanent fund, the permanent common school fund, the  
28 scientific permanent fund, and the state university permanent fund  
29 shall be allocated to their respective beneficiary accounts. All  
30 earnings to be distributed under this subsection (4)(a) shall first be  
31 reduced by the allocation to the state treasurer's service fund  
32 pursuant to RCW 43.08.190.

33 (b) The following accounts and funds shall receive eighty percent  
34 of their proportionate share of earnings based upon each account's or  
35 fund's average daily balance for the period: The aeronautics account,  
36 the aircraft search and rescue account, the county arterial  
37 preservation account, the department of licensing services account, the  
38 essential rail assistance account, the ferry bond retirement fund, the  
39 grade crossing protective fund, the high capacity transportation

1 account, the highway bond retirement fund, the highway safety account,  
2 the marine operating fund, the motor vehicle fund, the motorcycle  
3 safety education account, the multimodal fund, the pilotage account,  
4 (~~the public transportation systems account,~~) the Puget Sound capital  
5 construction account, the Puget Sound ferry operations account, the  
6 recreational vehicle account, the rural arterial trust account, the  
7 safety and education account, the special category C account, the state  
8 patrol highway account, the transportation equipment fund, (~~the~~  
9 ~~transportation fund,~~) the transportation improvement account, the  
10 transportation improvement board bond retirement account, and the urban  
11 arterial trust account.

12 (5) In conformance with Article II, section 37 of the state  
13 Constitution, no treasury accounts or funds shall be allocated earnings  
14 without the specific affirmative directive of this section.

15 **Sec. 6.** RCW 43.84.092 and 1999 c 380 s 8, 1999 c 309, s 928, 1999  
16 c 268 s 4, 1999 c 94 s 3, and 1999 c 94 s 2 are each reenacted and  
17 amended to read as follows:

18 (1) All earnings of investments of surplus balances in the state  
19 treasury shall be deposited to the treasury income account, which  
20 account is hereby established in the state treasury.

21 (2) The treasury income account shall be utilized to pay or receive  
22 funds associated with federal programs as required by the federal cash  
23 management improvement act of 1990. The treasury income account is  
24 subject in all respects to chapter 43.88 RCW, but no appropriation is  
25 required for refunds or allocations of interest earnings required by  
26 the cash management improvement act. Refunds of interest to the  
27 federal treasury required under the cash management improvement act  
28 fall under RCW 43.88.180 and shall not require appropriation. The  
29 office of financial management shall determine the amounts due to or  
30 from the federal government pursuant to the cash management improvement  
31 act. The office of financial management may direct transfers of funds  
32 between accounts as deemed necessary to implement the provisions of the  
33 cash management improvement act, and this subsection. Refunds or  
34 allocations shall occur prior to the distributions of earnings set  
35 forth in subsection (4) of this section.

36 (3) Except for the provisions of RCW 43.84.160, the treasury income  
37 account may be utilized for the payment of purchased banking services  
38 on behalf of treasury funds including, but not limited to, depository,

1 safekeeping, and disbursement functions for the state treasury and  
2 affected state agencies. The treasury income account is subject in all  
3 respects to chapter 43.88 RCW, but no appropriation is required for  
4 payments to financial institutions. Payments shall occur prior to  
5 distribution of earnings set forth in subsection (4) of this section.

6 (4) Monthly, the state treasurer shall distribute the earnings  
7 credited to the treasury income account. The state treasurer shall  
8 credit the general fund with all the earnings credited to the treasury  
9 income account except:

10 (a) The following accounts and funds shall receive their  
11 proportionate share of earnings based upon each account's and fund's  
12 average daily balance for the period: The capitol building  
13 construction account, the Cedar River channel construction and  
14 operation account, the Central Washington University capital projects  
15 account, the charitable, educational, penal and reformatory  
16 institutions account, the common school construction fund, the county  
17 criminal justice assistance account, the county sales and use tax  
18 equalization account, the data processing building construction  
19 account, the deferred compensation administrative account, the deferred  
20 compensation principal account, the department of retirement systems  
21 expense account, the drinking water assistance account, the Eastern  
22 Washington University capital projects account, the education  
23 construction fund, the emergency reserve fund, the federal forest  
24 revolving account, the health services account, the public health  
25 services account, the health system capacity account, the personal  
26 health services account, the state higher education construction  
27 account, the higher education construction account, the highway  
28 infrastructure account, the industrial insurance premium refund  
29 account, the judges' retirement account, the judicial retirement  
30 administrative account, the judicial retirement principal account, the  
31 local leasehold excise tax account, the local real estate excise tax  
32 account, the local sales and use tax account, the medical aid account,  
33 the mobile home park relocation fund, the municipal criminal justice  
34 assistance account, the municipal sales and use tax equalization  
35 account, the natural resources deposit account, the perpetual  
36 surveillance and maintenance account, the public employees' retirement  
37 system plan 1 account, the public employees' retirement system plan 2  
38 account, the Puyallup tribal settlement account, the resource  
39 management cost account, the site closure account, the special wildlife

1 account, the state employees' insurance account, the state employees'  
2 insurance reserve account, the state investment board expense account,  
3 the state investment board commingled trust fund accounts, the  
4 supplemental pension account, the teachers' retirement system plan 1  
5 account, the teachers' retirement system plan 2 account, the tobacco  
6 prevention and control account, the tobacco settlement account, the  
7 transportation infrastructure account, the tuition recovery trust fund,  
8 the University of Washington bond retirement fund, the University of  
9 Washington building account, the volunteer fire fighters' and reserve  
10 officers' relief and pension principal (~~(account)~~) fund, the volunteer  
11 fire fighters' (~~(relief)~~) and (~~(pension)~~) reserve officers'  
12 administrative (~~(account)~~) fund, the Washington judicial retirement  
13 system account, the Washington law enforcement officers' and fire  
14 fighters' system plan 1 retirement account, the Washington law  
15 enforcement officers' and fire fighters' system plan 2 retirement  
16 account, the Washington state patrol retirement account, the Washington  
17 State University building account, the Washington State University bond  
18 retirement fund, the water pollution control revolving fund, and the  
19 Western Washington University capital projects account. Earnings  
20 derived from investing balances of the agricultural permanent fund, the  
21 normal school permanent fund, the permanent common school fund, the  
22 scientific permanent fund, and the state university permanent fund  
23 shall be allocated to their respective beneficiary accounts. All  
24 earnings to be distributed under this subsection (4)(a) shall first be  
25 reduced by the allocation to the state treasurer's service fund  
26 pursuant to RCW 43.08.190.

27 (b) The following accounts and funds shall receive eighty percent  
28 of their proportionate share of earnings based upon each account's or  
29 fund's average daily balance for the period: The aeronautics account,  
30 the aircraft search and rescue account, the county arterial  
31 preservation account, the department of licensing services account, the  
32 essential rail assistance account, the ferry bond retirement fund, the  
33 grade crossing protective fund, the high capacity transportation  
34 account, the highway bond retirement fund, the highway safety account,  
35 the motor vehicle fund, the motorcycle safety education account, the  
36 multimodal fund, the pilotage account, (~~(the public transportation~~  
37 ~~systems account,)~~) the Puget Sound capital construction account, the  
38 Puget Sound ferry operations account, the recreational vehicle account,  
39 the rural arterial trust account, the safety and education account, the

1 special category C account, the state patrol highway account, the  
2 transportation equipment fund, (~~the transportation fund,~~) the  
3 transportation improvement account, the transportation improvement  
4 board bond retirement account, and the urban arterial trust account.

5 (5) In conformance with Article II, section 37 of the state  
6 Constitution, no treasury accounts or funds shall be allocated earnings  
7 without the specific affirmative directive of this section.

8 **Sec. 7.** RCW 43.84.092 and 1999 c 380 s 9, 1999 c 309 s 929, 1999  
9 c 268 s 5, and 1999 c 94 s 4 are each reenacted and amended to read as  
10 follows:

11 (1) All earnings of investments of surplus balances in the state  
12 treasury shall be deposited to the treasury income account, which  
13 account is hereby established in the state treasury.

14 (2) The treasury income account shall be utilized to pay or receive  
15 funds associated with federal programs as required by the federal cash  
16 management improvement act of 1990. The treasury income account is  
17 subject in all respects to chapter 43.88 RCW, but no appropriation is  
18 required for refunds or allocations of interest earnings required by  
19 the cash management improvement act. Refunds of interest to the  
20 federal treasury required under the cash management improvement act  
21 fall under RCW 43.88.180 and shall not require appropriation. The  
22 office of financial management shall determine the amounts due to or  
23 from the federal government pursuant to the cash management improvement  
24 act. The office of financial management may direct transfers of funds  
25 between accounts as deemed necessary to implement the provisions of the  
26 cash management improvement act, and this subsection. Refunds or  
27 allocations shall occur prior to the distributions of earnings set  
28 forth in subsection (4) of this section.

29 (3) Except for the provisions of RCW 43.84.160, the treasury income  
30 account may be utilized for the payment of purchased banking services  
31 on behalf of treasury funds including, but not limited to, depository,  
32 safekeeping, and disbursement functions for the state treasury and  
33 affected state agencies. The treasury income account is subject in all  
34 respects to chapter 43.88 RCW, but no appropriation is required for  
35 payments to financial institutions. Payments shall occur prior to  
36 distribution of earnings set forth in subsection (4) of this section.

37 (4) Monthly, the state treasurer shall distribute the earnings  
38 credited to the treasury income account. The state treasurer shall



1 credit the general fund with all the earnings credited to the treasury  
2 income account except:

3 (a) The following accounts and funds shall receive their  
4 proportionate share of earnings based upon each account's and fund's  
5 average daily balance for the period: The capitol building  
6 construction account, the Cedar River channel construction and  
7 operation account, the Central Washington University capital projects  
8 account, the charitable, educational, penal and reformatory  
9 institutions account, the common school construction fund, the county  
10 criminal justice assistance account, the county sales and use tax  
11 equalization account, the data processing building construction  
12 account, the deferred compensation administrative account, the deferred  
13 compensation principal account, the department of retirement systems  
14 expense account, the drinking water assistance account, the Eastern  
15 Washington University capital projects account, the education  
16 construction fund, the emergency reserve fund, the federal forest  
17 revolving account, the health services account, the public health  
18 services account, the health system capacity account, the personal  
19 health services account, the state higher education construction  
20 account, the higher education construction account, the highway  
21 infrastructure account, the industrial insurance premium refund  
22 account, the judges' retirement account, the judicial retirement  
23 administrative account, the judicial retirement principal account, the  
24 local leasehold excise tax account, the local real estate excise tax  
25 account, the local sales and use tax account, the medical aid account,  
26 the mobile home park relocation fund, the municipal criminal justice  
27 assistance account, the municipal sales and use tax equalization  
28 account, the natural resources deposit account, the perpetual  
29 surveillance and maintenance account, the public employees' retirement  
30 system plan 1 account, the public employees' retirement system plan 2  
31 account, the Puyallup tribal settlement account, the resource  
32 management cost account, the site closure account, the special wildlife  
33 account, the state employees' insurance account, the state employees'  
34 insurance reserve account, the state investment board expense account,  
35 the state investment board commingled trust fund accounts, the  
36 supplemental pension account, the teachers' retirement system plan 1  
37 account, the teachers' retirement system combined plan 2 and plan 3  
38 account, the tobacco prevention and control account, the tobacco  
39 settlement account, the transportation infrastructure account, the

1 tuition recovery trust fund, the University of Washington bond  
2 retirement fund, the University of Washington building account, the  
3 volunteer fire fighters' and reserve officers' relief and pension  
4 principal ~~((account))~~ fund, the volunteer fire fighters' ~~((relief))~~ and  
5 ~~((pension))~~ reserve officers' administrative ~~((account))~~ fund, the  
6 Washington judicial retirement system account, the Washington law  
7 enforcement officers' and fire fighters' system plan 1 retirement  
8 account, the Washington law enforcement officers' and fire fighters'  
9 system plan 2 retirement account, the Washington school employees'  
10 retirement system combined plan 2 and 3 account, the Washington state  
11 patrol retirement account, the Washington State University building  
12 account, the Washington State University bond retirement fund, the  
13 water pollution control revolving fund, and the Western Washington  
14 University capital projects account. Earnings derived from investing  
15 balances of the agricultural permanent fund, the normal school  
16 permanent fund, the permanent common school fund, the scientific  
17 permanent fund, and the state university permanent fund shall be  
18 allocated to their respective beneficiary accounts. All earnings to be  
19 distributed under this subsection (4)(a) shall first be reduced by the  
20 allocation to the state treasurer's service fund pursuant to RCW  
21 43.08.190.

22 (b) The following accounts and funds shall receive eighty percent  
23 of their proportionate share of earnings based upon each account's or  
24 fund's average daily balance for the period: The aeronautics account,  
25 the aircraft search and rescue account, the county arterial  
26 preservation account, the department of licensing services account, the  
27 essential rail assistance account, the ferry bond retirement fund, the  
28 grade crossing protective fund, the high capacity transportation  
29 account, the highway bond retirement fund, the highway safety account,  
30 the motor vehicle fund, the motorcycle safety education account, the  
31 multimodal fund, the pilotage account, ~~((the public transportation~~  
32 ~~systems account,))~~ the Puget Sound capital construction account, the  
33 Puget Sound ferry operations account, the recreational vehicle account,  
34 the rural arterial trust account, the safety and education account, the  
35 special category C account, the state patrol highway account, the  
36 transportation equipment fund, ~~((the transportation fund,))~~ the  
37 transportation improvement account, the transportation improvement  
38 board bond retirement account, and the urban arterial trust account.

1 (5) In conformance with Article II, section 37 of the state  
2 Constitution, no treasury accounts or funds shall be allocated earnings  
3 without the specific affirmative directive of this section.

4 **Sec. 8.** RCW 43.89.010 and 1993 sp.s. c 23 s 63 are each amended to  
5 read as follows:

6 The chief of the Washington state patrol is hereby authorized to  
7 establish a teletypewriter communications network which will inter-  
8 connect the law enforcement agencies of the state and its political  
9 subdivisions into a unified written communications system. The chief  
10 of the Washington state patrol is authorized to lease or purchase such  
11 facilities and equipment as may be necessary to establish and maintain  
12 such teletypewriter communications network.

13 (1) The communications network shall be used exclusively for the  
14 official business of the state, and the official business of any city,  
15 county, city and county, or other public agency.

16 (2) This section does not prohibit the occasional use of the  
17 state's communications network by any other state or public agency  
18 thereof when the messages transmitted relate to the enforcement of the  
19 criminal laws of the state.

20 (3) The chief of the Washington state patrol shall fix the monthly  
21 operational charge to be paid by any department or agency of state  
22 government, or any city, county, city and county, or other public  
23 agency participating in the communications network: PROVIDED, That in  
24 computing charges to be made against a city, county, or city and county  
25 the state shall bear at least fifty percent of the costs of such  
26 service as its share in providing a modern unified communications  
27 network to the law enforcement agencies of the state. Of the fees  
28 collected pursuant to this section, one-half shall be deposited in the  
29 motor vehicle fund and one-half shall be deposited in the  
30 (~~transportation~~) multimodal fund.

31 (4) The chief of the Washington state patrol is authorized to  
32 arrange for the connection of the communications network with the law  
33 enforcement communications system of any adjacent state, or the  
34 Province of British Columbia, Canada.

35 **Sec. 9.** RCW 46.12.040 and 1990 c 238 s 2 are each amended to read  
36 as follows:

1 The application accompanied by a draft, money order, certified bank  
2 check, or cash for one dollar and twenty-five cents, together with the  
3 last preceding certificates or other satisfactory evidence of  
4 ownership, shall be forwarded to the director.

5 The application fee shall be in addition to any other fee for the  
6 license registration of the vehicle. The application fee must be  
7 deposited into the multimodal fund. The certificate of ownership shall  
8 not be required to be renewed annually, or at any other time, except as  
9 by law provided.

10 In addition to the application fee and any other fee for the  
11 license registration of a vehicle, there shall be collected from the  
12 applicant an inspection fee whenever a physical examination of the  
13 vehicle is required as a part of the vehicle licensing or titling  
14 process.

15 For vehicles previously registered in any other state or country,  
16 the inspection fee shall be fifteen dollars and shall be deposited in  
17 the motor vehicle fund. For all other vehicles requiring a physical  
18 examination, the inspection fee shall be twenty dollars and shall be  
19 deposited in the motor vehicle fund.

20 **Sec. 10.** RCW 46.68.035 and 1993 c 102 s 7 are each amended to read  
21 as follows:

22 All proceeds from combined vehicle licensing fees received by the  
23 director for vehicles licensed under RCW 46.16.070 and 46.16.085 shall  
24 be forwarded to the state treasurer to be distributed into accounts  
25 according to the following method:

26 (1) The sum of two dollars for each vehicle shall be deposited into  
27 the (~~highway safety~~) multimodal fund, except that for each vehicle  
28 registered by a county auditor or agent to a county auditor pursuant to  
29 RCW 46.01.140, the sum of two dollars shall be credited to the current  
30 county expense fund.

31 (2) The remainder shall be distributed as follows:

32 (a) (~~23.677 percent shall be deposited into the state patrol~~  
33 ~~highway account of the motor vehicle fund;~~

34 ~~(b))~~ 1.521 percent shall be deposited into the Puget Sound ferry  
35 operations account of the motor vehicle fund; and

36 (~~(c))~~ (b) The remaining proceeds shall be deposited into the  
37 motor vehicle fund.

1       **Sec. 11.** RCW 82.36.380 and 1995 c 287 s 2 are each amended to read  
2 as follows:

3       (1) It is unlawful for a person or corporation to evade a tax or  
4 fee imposed under this chapter.

5       (2) Evasion of taxes or fees under this chapter is a class C felony  
6 under chapter 9A.20 RCW. In addition to other penalties and remedies  
7 provided by law, the court shall order a person or corporation found  
8 guilty of violating subsection (1) of this section to:

9       (a) Pay the tax or fee evaded plus interest, commencing at the date  
10 the tax or fee was first due, at the rate of twelve percent per year,  
11 compounded monthly; and

12       (b) Pay a penalty of one hundred percent of the tax evaded, to the  
13 (~~transportation~~) multimodal fund of the state.

14       **Sec. 12.** RCW 82.38.270 and 1995 c 287 s 4 are each amended to read  
15 as follows:

16       (1) It is unlawful for a person or corporation to evade a tax or  
17 fee imposed under this chapter.

18       (2) Evasion of taxes or fees under this chapter is a class C felony  
19 under chapter 9A.20 RCW. In addition to other penalties and remedies  
20 provided by law, the court shall order a person or corporation found  
21 guilty of violating subsection (1) of this section to:

22       (a) Pay the tax or fee evaded plus interest, commencing at the date  
23 the tax or fee was first due, at the rate of twelve percent per year,  
24 compounded monthly; and

25       (b) Pay a penalty of one hundred percent of the tax evaded, to the  
26 (~~transportation~~) multimodal fund of the state.

27       NEW SECTION.   **Sec. 13.** RCW 82.44.180 (Transportation fund--  
28 Deposits and distributions) and 1999 c 402 s 5, 1999 c 94 s 31, 1998 c  
29 321 s 41 (Referendum Bill No. 49), & 1995 c 269 s 2601 are each  
30 repealed.

31       NEW SECTION.   **Sec. 14.** Sections 1, 3, and 4 of this act are  
32 necessary for the immediate preservation of the public peace, health,  
33 or safety, or support of the state government and its existing public  
34 institutions. Sections 1 and 3 of this act take effect immediately.  
35 Section 4 of this act is also remedial in nature and takes effect  
36 retroactively as of December 31, 1999. Section 7 of this act takes

1 effect September 1, 2000. The remainder of this act takes effect July  
2 1, 2000.

3 NEW SECTION. **Sec. 15.** Sections 5 and 6 of this act expire  
4 September 1, 2000.

--- END ---