

5247-S

Sponsor(s): Senate Committee on Highways & Transportation
(originally sponsored by Senators Horn, Haugen, Esser, Jacobsen,
Kastama, Prentice, Oke, Swecker and Schmidt)

Brief Description: Authorizing an alternative local option fuel
tax. Revised for 1st Substitute: Authorizing alternative local
option fuel taxes.

SB 5247-S.E - DIGEST

(DIGEST AS ENACTED)

Declares that the local option motor vehicle fuel tax on each
gallon of motor vehicle fuel and on each gallon of special fuel is
imposed upon the distributor of the fuel.

Provides that a taxable event for the purposes of this act
occurs upon the first distribution of the fuel within the
boundaries of a county to a retail outlet, bulk fuel user, or
ultimate user of the fuel.

Declares that all administrative provisions in chapters 82.01,
82.03, and 82.32 RCW, insofar as they are applicable, apply to
local option fuel taxes imposed under this act.

Provides that, for purposes of dedication to a regional
transportation investment district plan under chapter 36.120 RCW,
subject to the conditions of this act, a county may levy additional
excise taxes equal to ten percent of the statewide motor vehicle
fuel tax rate under RCW 82.36.025 on each gallon of motor vehicle
fuel as defined in RCW 82.36.010 and on each gallon of special fuel
as defined in RCW 82.38.020 sold within the boundaries of the
county.

Declares that the additional excise tax is subject to the
approval of the county's legislative body and a majority of the
registered voters of the county voting on the proposition at a
general or special election.