
SUBSTITUTE SENATE BILL 6016

State of Washington

59th Legislature

2005 Regular Session

By Senate Committee on Transportation (originally sponsored by Senators Jacobsen, Poulsen and Kohl-Welles)

READ FIRST TIME 03/07/05.

1 AN ACT Relating to local transportation funding options; adding new
2 sections to chapter 82.80 RCW; and providing an effective date.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.80 RCW
5 to read as follows:

6 (1)(a) A county may fix and impose an annual vehicle fee, not to
7 exceed: (i) Twenty dollars per vehicle between January 1, 2006, and
8 January 1, 2010; (ii) twenty-five dollars per vehicle between January
9 1, 2010, and January 1, 2015; and (iii) thirty dollars per vehicle for
10 all fees imposed after December 31, 2014. This fee applies to each
11 vehicle that is subject to license fees under RCW 46.16.0621 and for
12 each vehicle that is subject to RCW 46.16.070 with an unladen weight of
13 ten thousand pounds or less, that is determined by the department of
14 licensing to be registered within the boundaries of the county imposing
15 the fee.

16 (b) The following vehicles registered within the county boundaries
17 are exempt under this act: (i) Farm equipment as defined in RCW
18 46.04.181; (ii) vehicles licensed under RCW 46.16.374; and (iii) small
19 trailers with an empty scale weight under one thousand pounds.

1 (c) Fees may be authorized under this section by the county
2 legislative authority, or upon approval by a majority of the voters in
3 the county voting on a proposition at a general or special election.

4 (2) The department of licensing shall administer and annually
5 collect the fee on behalf of the county at the time of registration
6 renewal and remit the fee to the custody of the state treasurer for
7 monthly distribution under subsection (6) of this section. A county
8 imposing the fee, or initiating an exemption process under subsection
9 (5) of this section, shall enter into a contract with the department of
10 licensing. The contract must contain provisions that fully recover the
11 costs to the department of licensing for collection and administration
12 of the fee.

13 (3) The fees imposed under this section shall be imposed and
14 collected countywide and distributed to the cities within the county
15 boundaries based on population.

16 (4) A county imposing this fee, or initiating an exemption process
17 under subsection (5) of this section, shall delay the effective date at
18 least six months from the date the ordinance is enacted, and the fee
19 will be effective upon the registration date as provided by the
20 department of licensing, to allow the department of licensing to
21 implement administration and collection or exemption from the fee.

22 (5) A county may develop and initiate an exemption process for the
23 registered owners of vehicles residing within the boundaries of the
24 county: (a) Who are sixty-two years old or older at the time payment
25 of the fee is due and whose household income for the previous calendar
26 year is less than an amount prescribed by the county; or (b) who have
27 a physical disability.

28 (6) Revenues generated by the fee authorized under this section
29 must be distributed to the levying county, and cities contained in the
30 county, based on the relative per capita population. County population
31 for purposes of this section is equal to one and one-half of the
32 unincorporated population of the county. In calculating the
33 distributions, the county shall use the population estimates prepared
34 by the state office of financial management.

35 (7) The proceeds of this fee shall be used strictly for
36 transportation purposes in accordance with RCW 82.80.070.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.80 RCW
2 to read as follows:

3 (1) A county may fix and impose a household excise tax. The tax
4 shall be levied and collected on all housing units within the county in
5 such amounts as shall be fixed and determined by the county, however,
6 the excise tax may not exceed one dollar per month for each housing
7 unit. For the purposes of this section, "housing unit" means a
8 building or portion thereof designed for or used as the residence or
9 living quarters of one or more persons living together, or of one
10 family. The excise tax may be authorized under this section by the
11 county legislative authority, or upon approval by a majority of the
12 voters in the county voting on a proposition at a general or special
13 election.

14 (2) The tax authorized under this section shall be used strictly
15 for transportation purposes in accordance with RCW 82.80.070.

16 (3) Revenues generated by the tax authorized under this section
17 must be distributed to the levying county, and cities contained in the
18 county, based on the relative per capita population. County population
19 for purposes of this section is equal to one and one-half of the
20 unincorporated population of the county. In calculating the
21 distributions, the county shall use the population estimates prepared
22 by the state office of financial management.

23 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.80 RCW
24 to read as follows:

25 (1) A county may impose an excise tax, for the privilege of
26 engaging in business, of up to two dollars per employee per month on
27 all employers or any class or classes of employers, public and private,
28 measured by the number of full-time equivalent employees. In no event
29 may the total taxes imposed under this section exceed two dollars per
30 employee per month for any single employer. The county imposing the
31 tax authorized in this section may provide for exemptions from the tax
32 for such educational, cultural, health, charitable, or religious
33 organizations as it deems appropriate.

34 (2) The excise tax may be authorized under this section by the
35 county legislative authority, or upon approval by a majority of the
36 voters in the county voting on a proposition at a general or special
37 election.

1 (3) Counties may contract with the state department of revenue or
2 other appropriate entities for administration and collection of the
3 tax. The contract shall provide for deduction of an amount for
4 administration and collection expenses.

5 (4) Revenues generated by the tax authorized under this section
6 must be distributed to the levying county, and cities contained in the
7 county, based on the relative per capita population. County population
8 for purposes of this section is equal to one and one-half of the
9 unincorporated population of the county. In calculating the
10 distributions, the county shall use the population estimates prepared
11 by the state office of financial management.

12 (5) The proceeds of this tax shall be used strictly for
13 transportation purposes in accordance with RCW 82.80.070.

14 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.80 RCW
15 to read as follows:

16 (1) A county may impose special assessments on all property within
17 the county to support transportation improvements that benefit county
18 property owners. The assessments shall not exceed fifty dollars per
19 lot. The assessment rate authorized or adopted shall be uniformly
20 applied to all lots within the county. The assessments may be
21 authorized under this section by the county legislative authority, or
22 upon approval by a majority of the voters in the county voting on a
23 proposition at a general or special election.

24 (2) Revenues generated by the tax authorized under this section
25 must be distributed to the levying county, and cities contained in the
26 county, based on the relative per capita population. County population
27 for purposes of this section is equal to one and one-half of the
28 unincorporated population of the county. In calculating the
29 distributions, the county shall use the population estimates prepared
30 by the state office of financial management.

31 (3) The proceeds of this assessment shall be used strictly for
32 transportation purposes in accordance with RCW 82.80.070.

33 NEW SECTION. **Sec. 5.** This act takes effect January 1, 2006.

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