S-4143.1

SENATE BILL 6583

State of Washington 59th Legislature 2006 Regular Session

By Senator Berkey

Read first time 01/16/2006. Referred to Committee on Transportation.

AN ACT Relating to exempting indigent persons from the local transit agency motor vehicle excise tax; and amending RCW 81.104.160.

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

Sec. 1. RCW 81.104.160 and 2003 c 1 s 6 are each amended to read as follows:

An agency may impose a sales and use tax solely for the purpose of providing high capacity transportation service, in addition to the tax authorized by RCW 82.14.030, upon retail car rentals within the agency's jurisdiction that are taxable by the state under chapters 82.08 and 82.12 RCW. The rate of tax shall not exceed 2.172 percent. The base of the tax shall be the selling price in the case of a sales tax or the rental value of the vehicle used in the case of a use tax.

An agency imposing the motor vehicle excise tax under this section as it existed prior to December 5, 2002, shall not collect the tax from an indigent person. "Indigent person" means a person receiving an annual income, after taxes, of one hundred twenty-five percent or less of the current federally established poverty level.

Any motor vehicle excise tax previously imposed under the

provisions of RCW 81.104.160(1) shall be repealed, terminated, and expire on December 5, 2002.

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