
SENATE BILL 6779

State of Washington

59th Legislature

2006 Regular Session

By Senators Morton and Rasmussen

Read first time 01/23/2006. Referred to Committee on Water, Energy & Environment.

1 AN ACT Relating to a state public utility tax credit for providing
2 special needs transportation services; adding a new section to chapter
3 82.16 RCW; creating a new section; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.16 RCW
6 to read as follows:

7 (1) Subject to the limitations in this section, an eligible light
8 and power business may claim a credit against the tax imposed under
9 this chapter.

10 (2) The amount of credit is equal to the amount of contributions
11 made in any fiscal year by an eligible light and power business to a
12 public utility district special needs transportation fund.

13 (3) The credit under this section shall not exceed twenty-five
14 thousand dollars per fiscal year per eligible light and power business.

15 (4) The credit under this section shall be claimed against taxes
16 due for the same fiscal year in which contributions to a public utility
17 district special needs transportation fund are made by the eligible
18 light and power business. The credit claimed for each reporting period
19 shall not exceed the amount of tax otherwise due under this chapter for

1 the reporting period. Credit earned in any fiscal year shall not be
2 carried forward or backward and claimed against taxes due for prior or
3 subsequent fiscal years. Refunds shall not be granted in the place of
4 a credit. Any unused credit expires.

5 (5) Any amounts paid to an eligible light and power business by
6 qualified recipients for ADA-compliant transportation provided or
7 acquired by the light and power business for the qualified recipient
8 making the payment shall be deposited into the public utility district
9 special needs transportation fund.

10 (6) If contributions for which a credit under this section was
11 claimed are remaining in a public utility district special needs
12 transportation fund at the time that the fund is dissolved or are
13 otherwise not used for ADA-compliant transportation, the light and
14 power business shall immediately repay to the department the amount of
15 taxes against which the credit was claimed. Interest, but not
16 penalties, shall apply to amounts due under this subsection,
17 retroactively to the date the credit was claimed, and shall accrue
18 until the taxes against which the credit was claimed are repaid.

19 (7) Unless the context clearly requires otherwise, the definitions
20 in this subsection apply throughout this section.

21 (a) "ADA-compliant transportation" means general purpose
22 transportation services that meet the requirements of the Americans
23 with Disabilities Act of 1990, 42 U.S.C. Sec. 12101 et seq., applicable
24 to public entities operating a demand responsive transportation system.
25 For purposes of this subsection (7)(a), "demand responsive
26 transportation system" means any transportation system other than a
27 transportation system that operates along a prescribed route according
28 to a fixed schedule. Demand responsive transportation systems
29 typically include services provided by taxis, limousines, vans, or
30 shuttle buses.

31 (b) "Eligible light and power business" means a light and power
32 business that:

- 33 (i) Is a public utility district authorized under Title 54 RCW; and
- 34 (ii) Primarily or exclusively serves residents of a rural area.

35 (c) "Fiscal year" means a year that begins July 1st and ends June
36 30th of the following year.

37 (d) "Public utility district special needs transportation fund"

1 means a fund established by an eligible light and power business that
2 is devoted and used exclusively by the eligible light and power
3 business in:

4 (i) Providing or acquiring ADA-compliant transportation for
5 qualified recipients; and

6 (ii) Acquiring motor vehicles or other transportation equipment
7 necessary for the eligible light and power business to provide
8 ADA-compliant transportation for qualified recipients.

9 (e) "Qualified recipient" means any person, including his or her
10 personal attendants, with a disability or who is at least sixty years
11 of age, resides in a rural area, and who because of physical or mental
12 disability, income status, or age is unable to transport himself or
13 herself or to purchase appropriate transportation. For purposes of
14 this subsection (7)(e), "person with a disability" means an individual
15 with a physical or mental impairment that substantially limits one or
16 more of the major life activities such as caring for one's self,
17 performing manual tasks, walking, seeing, hearing, speaking, breathing,
18 learning, or working.

19 (f) "Rural area" means a county that has a population density of
20 less than nine persons per square mile as determined by the office of
21 financial management.

22 NEW SECTION. **Sec. 2.** This act applies to contributions made to a
23 public utility district special needs transportation fund, as defined
24 in section 1 of this act, after the effective date of this section.

25 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2006.

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