

---

HOUSE BILL 2880

---

State of Washington                      60th Legislature                      2008 Regular Session

By Representatives Kenney, McIntire, Dickerson, Quall, Pettigrew, Cody, Roberts, Pedersen, Morrell, and Simpson

Read first time 01/17/08. Referred to Committee on Finance.

1            AN ACT Relating to excluding car-sharing activities from the rental  
2 car tax; amending RCW 82.08.011; creating a new section; and providing  
3 an effective date.

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

5            NEW SECTION.    **Sec. 1.** The legislature finds that car sharing  
6 differs from traditional car rental in important ways that benefit the  
7 state; that while offering a practical alternative to car ownership,  
8 car sharing reduces vehicle ownership, reduces vehicle miles traveled,  
9 and increases the use of public transit. The collective impact  
10 translates to reduced congestion on roads and reduced greenhouse gas  
11 forming carbon emissions in the air. The legislature intends, through  
12 this legislation, to continue to support car-sharing activities by  
13 exempting such limited activities from the rental car tax.

14            **Sec. 2.** RCW 82.08.011 and 1992 c 194 s 2 are each amended to read  
15 as follows:

16            (1) Except as otherwise provided in subsection (2) of this section,  
17 for purposes of this chapter, "retail car rental" means renting a  
18 rental car, as defined in RCW 46.04.465, to a consumer.

1       (2) For the purposes of this section, "retail car rental" does not  
2 include car sharing as defined in RCW 82.70.010 where: (a) Passenger  
3 vehicles are provided to members of an organization; (b) the  
4 organization charges a membership fee separate from the charge for the  
5 use of a specific vehicle; (c) the average of all paid usage periods  
6 during the previous calendar year was less than eight hours; (d)  
7 vehicles are available to members in parking spaces at dispersed  
8 locations or facilities, which locations or facilities are not owned or  
9 controlled by the car-sharing business; and in the previous calendar  
10 year, not more than fifty percent of the locations or facilities had  
11 more than four vehicles available to members at any one time; and (e)  
12 no separate written agreement is required each time a member reserves  
13 and uses a vehicle.

14       NEW SECTION. Sec. 3. This act takes effect July 1, 2008.

--- END ---