
SENATE BILL 5924

State of Washington

63rd Legislature

2013 Regular Session

By Senator Benton

Read first time 04/25/13. Referred to Committee on Transportation.

1 AN ACT Relating to voter-approved local transportation funding
2 options; and adding a new section to chapter 82.80 RCW.

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 county with a population of one million or more may impose,
7 by approval of a majority of the registered voters of the county voting
8 on the proposition at a general or special election, a local motor
9 vehicle excise tax of up to one and one-half percent annually on the
10 value of every motor vehicle registered to a person residing within the
11 county based on any guidebook, report, or compendium of recognized
12 standing in the automotive industry, such as the Kelley Blue Book or
13 the National Automobile Dealers' Association Guide. A motor vehicle
14 excise tax may not be imposed on vehicles licensed under RCW 46.17.355,
15 except for motor vehicles with an unladen weight of six thousand pounds
16 or less, RCW 46.16A.425, 46.17.335, or 46.17.350(1)(c).

17 (2) A county imposing a tax under this section must contract,
18 before the effective date of the resolution or ordinance imposing the
19 local motor vehicle excise tax, administration and collection to the

1 department of licensing, as appropriate, which must deduct an amount,
2 as provided by contract, for administration and collection expenses
3 incurred by the department.

4 (3) If the department of licensing determines a value for a vehicle
5 pursuant to subsection (1) of this section, any person who pays a
6 locally imposed motor vehicle excise tax for that vehicle may appeal
7 the valuation to the department of licensing under chapter 34.05 RCW.
8 If the taxpayer is successful on appeal, the department must refund the
9 excess tax.

10 (4) The tax imposed under this section applies only when renewing
11 a vehicle registration, and is effective upon the registration renewal
12 date as provided by the department of licensing.

13 (5)(a) A county imposing a tax under this section must use sixty
14 percent of the net funds, after any deductions pursuant to subsection
15 (2) of this section, for the operation, maintenance, or capital needs
16 of public transportation systems.

17 (b) The remaining forty percent of the net funds, after any
18 deductions pursuant to subsection (2) of this section, must be used for
19 the operations and maintenance of local roads and must be distributed
20 on a pro rata basis to the county imposing the local motor vehicle
21 excise tax and to incorporated cities and towns within the county based
22 upon the population of the unincorporated portion of the county, the
23 population of an incorporated city, or the population of an
24 incorporated town as a percentage of the total population of the
25 county.

26 (6) For purposes of this section, the population of an incorporated
27 city or town is the most recent population determined by the office of
28 financial management.

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