

ESHB 2524 - S AMD TO S-5060.4/16 **744**

By Senators Hasegawa, Benton

NOT ADOPTED 03/08/2016

1 On page 36, line 30 of the amendment, strike "\$72,930,000", and
2 insert "\$73,130,000"

3
4 On page 36, line 35 of the amendment, strike "\$172,686,000" and
5 insert "\$172,886,000"

6
7 On page 41, after line 3 of the amendment, insert the following:

8
9 "(13) \$200,000 of the multimodal transportation account--state
10 appropriation is provided solely for the city of Seattle to cover
11 the costs of administering restricted parking zones in the
12 vicinity of existing regional transit authority facilities in
13 Seattle. The city shall provide restricted parking zone permits at
14 no cost to residents of existing restricted parking zones in the
15 vicinity of regional transit authority facilities in Seattle."

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18 On page 84, after line 7 of the amendment, insert the following:

19
20 "**Sec. 702.** RCW 82.08.809 and 2015 3rd sp.s. c 44 s 408 are each
21 amended to read as follows:

22 (1) Except as provided in subsection (4) of this section, the
23 tax levied by RCW 82.08.020 does not apply to sales of new passenger
24 cars, light duty trucks, and medium duty passenger vehicles, which
25 (a) are exclusively powered by a clean alternative fuel or (b) use
26 at least one method of propulsion that is capable of being
27 reenergized by an external source of electricity and are capable of

1 traveling at least thirty miles using only battery power.

2 (2) The seller must keep records necessary for the department to
3 verify eligibility under this section.

4 (3) As used in this section, "clean alternative fuel" means
5 natural gas, propane, hydrogen, or electricity, when used as a fuel
6 in a motor vehicle that meets the California motor vehicle emission
7 standards in Title 13 of the California code of regulations,
8 effective January 1, 2005, and the rules of the Washington state
9 department of ecology.

10 (4)(a) A sale, other than a lease, is not exempt from sales tax
11 as described under subsection (1) of this section if the selling
12 price of the vehicle plus trade-in property of like kind exceeds
13 thirty-five thousand dollars.

14 (b) For leased vehicles for which the lease agreement is signed
15 on or after July 15, 2015, lease payments are not exempt from sales
16 tax as described under subsection (1) of this section if the fair
17 market value of the vehicle being leased exceeds thirty-five
18 thousand dollars at the inception of the lease. For the purposes of
19 this subsection (4)(b), "fair market value" has the same meaning as
20 "value of the article used" in RCW 82.12.010.

21 (c) For leased vehicles for which the lease agreement was signed
22 before July 15, 2015, lease payments are exempt from sales tax as
23 described under subsection (1) of this section regardless of the
24 vehicle's fair market value at the inception of the lease.

25 (5) On the last day of January, April, July, and October of each
26 year, the state treasurer, based upon information provided by the
27 department, must transfer from the multimodal transportation account
28 to the general fund a sum equal to the dollar amount that would
29 otherwise have been deposited into the general fund during the prior
30 calendar quarter but for the exemption provided in this section,
31 except during the 2015-17 fiscal biennium the first two hundred
32 thousand dollars must be held in the multimodal transportation
33 account and be appropriated solely for the purposes identified in
34 section 220 (13) of this act. Information provided by the department

1 to the state treasurer must be based on the best available data,
2 except that the department may provide estimates of taxes exempted
3 under this section until such time as retailers are able to report
4 such exempted amounts on their tax returns. For purposes of this
5 section, the first transfer for the calendar quarter after July 15,
6 2015, must be calculated assuming only those revenues that should
7 have been deposited into the general fund beginning July 1, 2015.

8 (6) Lease payments due on or after July 1, 2019, are subject to
9 the taxes imposed under this chapter.

10 (7) This section expires July 1, 2019."
11

12 Renumber the remaining sections consecutively and correct any
13 internal references accordingly.
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15
16 **ESHB 2524 S AMD TO S AMD (S-5060.4/16)**

17 By Senator Hasegawa

18 On page 85, line 2 of the title amendment, after "81.53.281",
19 insert "and 82.08.809"

EFFECT: Reserves \$200,000 of the electric vehicle tax credit
refund for the City of Seattle to cover the costs of providing free
parking to resident in restricted parking zones in the vicinity of
existing Sound Transit facilities in Seattle.

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