

**ESSB 5955** - H AMD TO TR COMM AMD (H-5153.1/18) **1485**

By Representative Clibborn

1 On page 3, line 6 of the striking amendment, after "voters."  
2 insert "The report must also include detail on the status of revenues  
3 received by the authority for the purposes of the plan, including  
4 anticipated federal funding and other revenues, as compared to actual  
5 revenues."

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7 On page 3, beginning on line 9 of the striking amendment, strike  
8 all of section 4 and insert the following:

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10 "**Sec. 4.** RCW 81.104.190 and 2009 c 280 s 7 are each amended to  
11 read as follows:

12 (1) Cities that operate transit systems, county transportation  
13 authorities, metropolitan municipal corporations, public  
14 transportation benefit areas, high capacity transportation corridor  
15 areas, and regional transit systems may contract with the state  
16 department of revenue or other appropriate entities for  
17 administration and collection of any tax authorized by RCW  
18 81.104.150, 81.104.160, and 81.104.170.

19 (2) For a regional transit authority that includes a county with  
20 a population of one million five hundred thousand or more, the  
21 department of revenue must defer its charge for collection of the  
22 retail sales and use tax under RCW 81.104.170 approved by the  
23 authority's voters after 2015, beginning July 1, 2021, until the  
24 cumulative amount that the department would have otherwise collected  
25 but for the deferral is two hundred twenty-five million dollars. By  
26 December 31st of the year following the year in which the deferred  
27 charges equal that amount, and by the 31st of December of each of

1 the nine years thereafter, the regional transit authority must pay  
2 ten percent of the total deferred collection charges to the  
3 department. The department may not charge interest on the deferred  
4 charges."

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EFFECT:

- Requires as part of the Market Value Adjustment Program that the regional transit authority (RTA) include in its annual report the status of actual versus anticipated revenues.
- Removes the provision that provides a one-time credit for motor vehicle excise taxes paid at the 0.8 percent rate before September 1, 2018.
- Requires the Department of Revenue (DOR) to defer the charge that DOR collects when it administers the 0.5 percent local sales and use tax approved by the RTA voters after 2015, beginning July 1, 2021, such that the charge is deferred until the cumulative total deferred is \$225 million.
- Requires the RTA to repay the deferred charge amounts in equal installments over a ten year period starting the year after the deferral cap is reached.

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