

ESSB 6582 - H AMD 1311

By Representative Liias

ADOPTED 03/03/2012

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** (1) It is the intent of the legislature to
4 provide diversified local revenue options that may be tailored to the
5 needs of each jurisdiction. It is also the intent that local
6 governments provide countywide transportation planning and coordinate
7 with other municipalities, transit systems, transportation benefit
8 districts, planning organizations, and other transportation agencies.
9 It is critical that all transportation infrastructure is well planned,
10 coordinated, and maintained at the local levels to provide a seamless
11 transportation infrastructure to enable people and goods to move safely
12 and efficiently throughout the state and to bolster and improve the
13 state's economy.

14 (2) The legislature finds that the purchasing power of funds to pay
15 for local transportation needs continues to decline while costs have
16 risen. Without additional funding, counties and cities will continue
17 to struggle financially to preserve and maintain county roads, city
18 streets, and bridges; pavement conditions will to continue to decline;
19 and public transit systems will be forced to cut services at a time
20 when demand for transit services is increasing.

21 **Sec. 2.** RCW 36.73.065 and 2007 c 329 s 1 are each amended to read
22 as follows:

23 (1) Except as provided in subsection (4) of this section, taxes,
24 fees, charges, and tolls may not be imposed by a district without
25 approval of a majority of the voters in the district voting on a
26 proposition at a general or special election. The proposition must
27 include a specific description of the transportation improvement or
28 improvements proposed by the district and the proposed taxes, fees,

1 charges, and the range of tolls imposed by the district to raise
2 revenue to fund the improvement or improvements.

3 (2) Voter approval under this section (~~shall~~) must be accorded
4 substantial weight regarding the validity of a transportation
5 improvement as defined in RCW 36.73.015.

6 (3) A district may not increase any taxes, fees, charges, or range
7 of tolls imposed under this chapter once the taxes, fees, charges, or
8 tolls take effect, unless authorized by the district voters pursuant to
9 RCW 36.73.160 or up to forty dollars of the vehicle fee authorized in
10 RCW 82.80.140 by the governing board of a city transportation benefit
11 district with a population of five hundred thousand or less.

12 (4)(a) A district that includes all the territory within the
13 boundaries of the jurisdiction, or jurisdictions, establishing the
14 district, but not including territory in which a fee is currently being
15 collected under RCW 82.80.140, may impose by a majority vote of the
16 governing board of the district the following fees and charges:

17 (i) Up to twenty dollars of the vehicle fee authorized in RCW
18 82.80.140; (~~or~~)

19 (ii) For a city transportation benefit district with a population
20 of five hundred thousand or less, up to forty dollars of the vehicle
21 fee authorized in RCW 82.80.140; or

22 (iii) A fee or charge in accordance with RCW 36.73.120.

23 (b) The vehicle fee authorized in (a) of this subsection may only
24 be imposed for a passenger-only ferry transportation improvement if the
25 vehicle fee is first approved by a majority of the voters within the
26 jurisdiction of the district.

27 (c)(i) A district solely comprised of a city or cities (~~shall~~)
28 may not impose the fees or charges identified in (a) of this subsection
29 within one hundred eighty days after July 22, 2007, unless the county
30 in which the city or cities reside, by resolution, declares that it
31 will not impose the fees or charges identified in (a) of this
32 subsection within the one hundred eighty-day period; or

33 (ii) A district solely comprised of a city or cities identified in
34 RCW 36.73.020(6)(b) (~~shall~~) may not impose the fees or charges until
35 after May 22, 2008, unless the county in which the city or cities
36 reside, by resolution, declares that it will not impose the fees or
37 charges identified in (a) of this subsection through May 22, 2008.

1 (5) If the interlocal agreement in RCW 82.80.140(2)(a) cannot be
2 reached, a district that includes only the unincorporated territory of
3 a county may impose by a majority vote of the governing body of the
4 district up to (~~twenty~~) forty dollars of the vehicle fee authorized
5 in RCW 82.80.140.

6 (6) Until June 30, 2015, the additional revenue generated by the
7 vehicle fee authorized in RCW 82.80.140 by the governing board of the
8 district must not be used to supplant existing local transportation
9 funding in the local road operation and maintenance accounts.

10 **Sec. 3.** RCW 82.80.140 and 2010 c 161 s 917 are each amended to
11 read as follows:

12 (1) Subject to the provisions of RCW 36.73.065, a transportation
13 benefit district under chapter 36.73 RCW may fix and impose an annual
14 vehicle fee, not to exceed one hundred dollars per vehicle registered
15 in the district, for each vehicle subject to vehicle license fees under
16 RCW 46.17.350(1) (a), (c), (d), (e), (g), (h), (j), or (n) through (q)
17 and for each vehicle subject to gross weight license fees under RCW
18 46.17.355 with a scale weight of six thousand pounds or less.

19 (2)(a) A district that includes all the territory within the
20 boundaries of the jurisdiction, or jurisdictions, or a city with a
21 population of over five hundred thousand establishing the district, but
22 not including territory in which a fee is currently being collected
23 under this section, may impose by a majority vote of the governing
24 board of the district up to twenty dollars of the vehicle fee
25 authorized in subsection (1) of this section. A city transportation
26 benefit district with a population of five hundred thousand or less may
27 impose by a majority vote of the governing board of the city
28 transportation benefit district up to forty dollars of the vehicle fee
29 authorized in subsection (1) of this section.

30 (i) If the district is countywide, the revenues of the fee
31 (~~shall~~) must be distributed to each city within the (~~county~~)
32 district by interlocal agreement that must be effective prior to
33 imposition of the fee. The interlocal agreement is effective when
34 approved by the (~~county~~) district and sixty percent of the cities
35 representing seventy-five percent of the population of the cities
36 within the (~~county~~) district in which the countywide fee is
37 collected.

1 (ii) If the district is less than countywide, the revenues of the
2 fee must be distributed to each city within the district by interlocal
3 agreement that must be effective prior to imposition of the fee.

4 (b) A district may not impose a fee under this subsection (2):

5 (i) For a passenger-only ferry transportation improvement unless
6 the vehicle fee is first approved by a majority of the voters within
7 the jurisdiction of the district; or

8 (ii) That, if combined with the fees previously imposed by another
9 district within its boundaries under RCW 36.73.065(4)(a)(i), exceeds
10 twenty dollars.

11 (c) If a district imposes or increases a fee under this subsection
12 (2) that, if combined with the fees previously imposed by another
13 district within its boundaries, exceeds twenty dollars, the district
14 shall provide a credit for the previously imposed fees so that the
15 combined vehicle fee does not exceed twenty dollars.

16 (3) The department of licensing shall administer and collect the
17 fee. The department shall deduct a percentage amount, as provided by
18 contract, not to exceed one percent of the fees collected, for
19 administration and collection expenses incurred by it. The department
20 shall remit remaining proceeds to the custody of the state treasurer.
21 The state treasurer shall distribute the proceeds to the district on a
22 monthly basis.

23 (4) No fee under this section may be collected until six months
24 after approval under RCW 36.73.065.

25 (5) The vehicle fee under this section applies only when renewing
26 a vehicle registration, and is effective upon the registration renewal
27 date as provided by the department of licensing.

28 (6) The following vehicles are exempt from the fee under this
29 section:

30 (a) Campers, as defined in RCW 46.04.085;

31 (b) Farm tractors or farm vehicles, as defined in RCW 46.04.180 and
32 46.04.181;

33 (c) Mopeds, as defined in RCW 46.04.304;

34 (d) Off-road and nonhighway vehicles, as defined in RCW 46.04.365;

35 (e) Private use single-axle trailer, as defined in RCW 46.04.422;

36 (f) Snowmobiles, as defined in RCW 46.04.546; and

37 (g) Vehicles registered under chapter 46.87 RCW and the
38 international registration plan.

1 (7)(a) A county transportation benefit district with a population
2 of one million five hundred thousand or more may use funds derived from
3 the vehicle license fee authorized in this section as a public
4 authority to purchase air space rights and associated rights above
5 transit facilities that include parking facilities and ferry terminals
6 and provide, at no or reduced costs, for nonprofit organizations or
7 public housing authorities to provide, for purchase or lease,
8 affordable workforce housing. For purposes of this subsection,
9 "affordable workforce housing" means housing for a single person,
10 family, or unrelated persons living together whose income is between
11 thirty percent and eighty percent of the median income, adjusted for
12 household size, for the county in which the housing is located. Any
13 commercial use located in these facilities must pay a commercial market
14 rate when purchasing or leasing in one of these facilities.

15 (b) In furtherance of the public health and welfare and public
16 transportation purposes, a county transportation benefit district with
17 a population of one million five hundred thousand or more, the central
18 Puget Sound regional transit authority, and the Washington state
19 ferries may sell, transfer, exchange, lease, or otherwise dispose of
20 the air rights or other property interests in any parcel of real
21 property owned by such entities, and used and improved by those
22 entities for public transportation facilities, for the development of
23 and use of the air rights and associated property interests for
24 affordable housing so long as any such sale, transfer, exchange, lease,
25 or other disposition of the air rights or other property interests for
26 affordable housing is compatible with the public transportation use of
27 the underlying property or facility.

28 (c) Any sale, transfer, exchange, lease, or other disposition of
29 air rights and associated property interests made under the authority
30 of this section is exempt from any statutory or other requirement to
31 obtain fair market value, and a sale, transfer, exchange, lease, or
32 other disposition of air rights and associated property interests at
33 less than fair market value made under this section is not invalid,
34 provided that such sale, transfer, exchange, lease, or other
35 disposition of air rights and associated property interests is
36 discounted below fair market value not more than any proportional
37 reduction in value resulting from the requirement for affordable
38 housing.

1 (d) Any sale, transfer, exchange, lease, or other disposition of
2 air rights and associated property interests to a private entity made
3 under the authority of this section must include a restrictive covenant
4 requiring that any subsequent transfer of the air rights and associated
5 property interests be prohibited unless the property continues to be
6 used for affordable housing purposes for the duration of the term of
7 the restrictive covenant.

8 (e) Any sale, transfer, exchange, lease, or other disposition of
9 air rights and associated property interests for affordable housing
10 purposes is considered a legitimate public transportation purpose.

11 **Sec. 4.** RCW 36.73.015 and 2010 c 251 s 2 and 2010 c 105 s 1 are
12 each reenacted and amended to read as follows:

13 The definitions in this section apply throughout this chapter
14 unless the context clearly requires otherwise.

15 (1) "City" means a city or town.

16 (2) "District" means a transportation benefit district created
17 under this chapter.

18 (3) "Supplemental transportation improvement" or "supplemental
19 improvement" means any project, work, or undertaking to provide public
20 transportation service, in addition to a district's existing or planned
21 voter-approved transportation improvements, proposed by a participating
22 city member of the district under RCW 36.73.180.

23 (4) "Transportation improvement" means a project contained in the
24 transportation plan of the state, a regional transportation planning
25 organization, city, county, or eligible jurisdiction as identified in
26 RCW 36.73.020(2). A project may include, but is not limited to,
27 investment in new or existing highways of statewide significance,
28 principal arterials of regional significance, high capacity
29 transportation, public transportation, and other transportation
30 projects and programs of local, regional, or statewide significance
31 including transportation demand management. Projects may also include
32 the operation, preservation, and maintenance of these facilities or
33 programs.

34 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.80 RCW
35 to read as follows:

36 (1) A county may impose, by approval of a majority of the

1 registered voters of the county voting on the proposition at a general
2 or special election, a local motor vehicle excise tax of up to one
3 percent annually on the value of every motor vehicle registered to a
4 person residing within the county based on the valuation schedules in
5 RCW 82.44.035. No motor vehicle excise tax may be imposed on vehicles
6 licensed under RCW 46.17.355, except for motor vehicles with an unladen
7 weight of six thousand pounds or less, RCW 46.16A.425, 46.17.335, or
8 46.17.350(1)(c).

9 (2) Counties imposing a tax under this section shall contract,
10 before the effective date of the resolution or ordinance imposing a
11 motor vehicle excise tax, with the department of licensing. The
12 department of licensing must administer and collect the tax. The
13 department must deduct a percentage amount, as provided by contract,
14 not to exceed one percent of the taxes collected, for administration
15 and collection expenses incurred by the department. The department
16 must remit the remaining proceeds to the custody of the state
17 treasurer. The state treasurer must distribute the proceeds to the
18 county on a monthly basis.

19 (3) No tax imposed under this section may be collected until six
20 months after approval.

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

24 (5) Counties imposing a tax under this section must use the funds
25 in a manner consistent with RCW 35.58.2795, 36.70A.070, and 36.70.330,
26 and chapters 36.73 and 47.80 RCW.

27 (6)(a) The legislative authority of each county shall convene a
28 meeting with representatives of each city and town located within the
29 county for the purpose of establishing a collaborative process that
30 will provide a framework for the adoption of a ballot measure pursuant
31 to chapter 29A.36 RCW.

32 (b) The legislative authority of each county that includes a public
33 transit system under chapter 36.57A RCW, 36.56, 35.95A, or 36.57 RCW,
34 or RCW 35.58.2721 or 36.57.100, shall convene a meeting with
35 representatives of the respective transit system for the purpose of
36 establishing a collaborative process that will provide a framework for
37 the adoption of a ballot measure pursuant to chapter 29A.36 RCW.

1 (7) A county has until December 31, 2013, to impose a local motor
2 vehicle tax of up to one percent, as authorized in this section. If a
3 county does not impose the full one percent of the local motor vehicle
4 excise tax authorized under this section within this time period, the
5 transit systems within that county may impose up to one-half of the
6 county's one percent local motor vehicle excise tax. A county may
7 waive the December 31, 2013, deadline and allow transit agencies in
8 that county to proceed with imposing a motor vehicle excise tax.

9 (8) Any county that has implemented a congestion reduction charge
10 under RCW 82.80.055 must sunset the congestion reduction charge prior
11 to the implementation date of the county motor vehicle excise tax
12 imposed in accordance with this section.

13 (9) Local governments may use all or a part of the local option
14 motor vehicle excise tax revenues for the amortization of local
15 government general obligation and revenue bonds issued for
16 transportation purposes.

17 NEW SECTION. **Sec. 6.** A new section is added to chapter 82.80 RCW
18 to read as follows:

19 (1)(a) A transit system that receives a waiver from a county
20 pursuant to section 5(7) of this act may impose, by approval of a
21 majority of the registered voters within the boundaries of the transit
22 system voting on the proposition at a general or special election, a
23 local motor vehicle excise tax or greater of up to one-half of one
24 percent annually under section 5 of this act on the value of every
25 motor vehicle registered to a person residing within the transit
26 boundaries based on the valuation schedules in RCW 82.44.035. No motor
27 vehicle excise tax may be imposed on vehicles licensed under RCW
28 46.17.355, except for motor vehicles with an unladen weight of six
29 thousand pounds or less, RCW 46.16A.425, 46.17.335, or 46.17.350(1)(c).

30 (b) Beginning January 1, 2014, a transit system may impose, by
31 approval of a majority of the registered voters within the boundaries
32 of the transit system voting on the proposition at a general or special
33 election, a local motor vehicle excise tax or greater of up to one-half
34 of one percent annually under section 5 of this act on the value of
35 every motor vehicle registered to a person residing within the transit
36 boundaries based on the valuation schedules in RCW 82.44.035. No motor

1 vehicle excise tax may be imposed on vehicles licensed under RCW
2 46.17.355, except for motor vehicles with an unladen weight of six
3 thousand pounds or less, RCW 46.16A.425, 46.17.335, or 46.17.350(1)(c).

4 (2) Transit systems imposing a tax under this section shall
5 contract, before the effective date of the resolution or ordinance
6 imposing a motor vehicle excise tax, with the department of licensing.
7 The department of licensing must administer and collect the tax. The
8 department must deduct a percentage amount, as provided by contract,
9 not to exceed one percent of the taxes collected, for administration
10 and collection expenses incurred by the department. The department
11 must remit the remaining proceeds to the custody of the state
12 treasurer. The state treasurer must distribute the proceeds to the
13 county on a monthly basis.

14 (3) No tax imposed under this section may be collected until six
15 months after approval.

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

19 (5) Transit systems may use all or a part of the local option motor
20 vehicle excise tax revenues authorized in this section for the
21 amortization of local government general obligation and revenue bonds
22 issued for transportation purposes.

23 **Sec. 7.** RCW 82.80.010 and 2003 c 350 s 1 are each amended to read
24 as follows:

25 (1) For purposes of this section:

26 (a) "Distributor" means every person who imports, refines,
27 manufactures, produces, or compounds motor vehicle fuel and special
28 fuel as defined in RCW 82.36.010 and 82.38.020, respectively, and sells
29 or distributes the fuel into a county;

30 (b) "Person" has the same meaning as in RCW 82.04.030.

31 (2) Subject to the conditions of this section((7)): (a) Any county
32 may levy, by approval of its legislative body and a majority of the
33 registered voters of the county voting on the proposition at a general
34 or special election, additional excise taxes equal to ((ten percent of
35 the statewide motor vehicle fuel tax rate under RCW 82.36.025)) one
36 cent, two cents, or three cents on each gallon of motor vehicle fuel as
37 defined in RCW 82.36.010 and on each gallon of special fuel as defined

1 in RCW 82.38.020 sold within the boundaries of the county; and (b) any
2 city with a population of over five hundred thousand may levy, by
3 approval of its legislative body and a majority of the registered
4 voters of the city voting on the proposition at a general or special
5 election, additional excise taxes equal to one cent on each gallon of
6 motor vehicle fuel as defined in RCW 82.36.010 and on each gallon of
7 special fuel as defined in RCW 82.38.020 sold within the boundaries of
8 the city. Vehicles paying an annual license fee under RCW 82.38.075
9 are exempt from the county fuel excise tax. An election held under
10 this section must be held not more than twelve months before the date
11 on which the proposed tax is to be levied. The ballot setting forth
12 the proposition (~~(shall)~~) must state the tax rate that is proposed.
13 The county's authority to levy additional excise taxes under this
14 section includes the incorporated and unincorporated areas of the
15 county to the extent that the tax has not been imposed by the city.
16 The additional excise taxes are subject to the same exceptions and
17 rights of refund as applicable to other motor vehicle fuel and special
18 fuel excise taxes levied under chapters 82.36 and 82.38 RCW. The
19 proposed tax (~~(shall)~~) may not be levied less than one month from the
20 date the election results are certified by the county election officer.
21 The commencement date for the levy of any tax under this section
22 (~~(shall be)~~) is the first day of January, April, July, or October.

23 (3) The local option motor vehicle fuel tax on each gallon of motor
24 vehicle fuel and on each gallon of special fuel is imposed upon the
25 distributor of the fuel.

26 (4) A taxable event for the purposes of this section occurs upon
27 the first distribution of the fuel within the boundaries of a county or
28 city to a retail outlet, bulk fuel user, or ultimate user of the fuel.

29 (5) All administrative provisions in chapters 82.01, 82.03, and
30 82.32 RCW, insofar as they are applicable, apply to local option fuel
31 taxes imposed under this section.

32 (6) Before the effective date of the imposition of the fuel taxes
33 under this section, a county (~~(shall)~~) or city must contract with the
34 department of revenue for the administration and collection of the
35 taxes. The contract must provide that a percentage amount, not to
36 exceed one percent of the taxes imposed under this section, will be
37 deposited into the local tax administration account created in the

1 custody of the state treasurer. The department of revenue may spend
2 money from this account, upon appropriation, for the administration of
3 the local taxes imposed under this section.

4 (7) The state treasurer (~~shall~~) must distribute monthly to the
5 levying county and cities contained therein the proceeds of the
6 additional excise taxes collected under this section, after the
7 deductions for payments and expenditures as provided in RCW
8 46.68.090(1) (a) and (b) and under the conditions and limitations
9 provided in RCW 82.80.080.

10 (8) The proceeds of the additional excise taxes levied under this
11 section (~~shall~~) must be used strictly for transportation purposes in
12 accordance with RCW 82.80.070.

13 (9) A county or city may not levy the tax under this section if
14 they are levying the additional fuel tax in RCW 82.80.110 or if they
15 are a member of a regional transportation investment district levying
16 the additional fuel tax in RCW 82.80.120."

17 Correct the title.

EFFECT: (1) Removes the authorization for a transportation
benefit district to increase the vehicle fee from twenty dollars to
forty dollars by a majority of the governing board of the
transportation benefit district.

(2) Provides that a city transportation benefit district with a
population of five hundred thousand or less may increase the vehicle
fee from twenty dollars to forty dollars by a majority of the governing
board of the district.

(3) A transportation benefit district (TBD), when imposing up to
twenty dollars of the vehicle fee without a vote of the people, must
include all the territory within the boundaries of the jurisdiction(s)
establishing the TBD, but exclude territory in which a vehicle fee is
currently being collected. If the TBD is countywide, or less than
countywide, the revenues must be distributed to each city within the
district by interlocal agreement, which agreement must be effective
prior to the imposition of the fee. The current definition of a
transportation improvement eligible to receive the TBD funds is
expanded from certain transportation projects and programs of regional
and statewide significance to also include transportation projects and
programs of local significance.

(4)(a) A county with a population of one million five hundred
thousand or more may use funds derived from the motor vehicle excise
tax as a public authority to purchase air space rights above transit
facilities that include parking facilities and ferry terminals and

provide, at no or reduced costs, for nonprofit organizations or public housing authorities to provide, for purchase or lease, affordable workforce housing, which means housing for a single person, family, or unrelated persons living together whose income is between thirty percent and eighty percent of the median income, adjusted for household size, for the county in which the housing is located. Any commercial use located in these facilities must pay a commercial market lease rate when purchasing or leasing in one of these facilities.

(b) For the public health and welfare and public transportation purposes, a county transportation benefit district with a population of one million five hundred thousand or more, the Central Puget Sound Regional Transit Authority (Sound Transit), and the Washington State Ferries may sell, transfer, exchange, lease, or otherwise dispose of the air rights or other property interests in any parcel of real property owned by such entities, and used and improved by those entities for public transportation facilities, for the development of and use of the air rights and associated property interests for affordable housing so long as any such sale, transfer, exchange, lease, or other disposition of the air rights or other property interests for affordable housing is compatible with the public transportation use of the underlying property or facility.

(5) A county may impose, by approval of a majority of the registered voters of the county voting on the proposition at a general or special election, a local motor vehicle excise tax of up to one percent annually on the value of every motor vehicle registered to a person residing within the county based on the valuation schedules in RCW 82.44.035. No motor vehicle excise tax may be imposed on vehicles licensed under RCW 46.17.355, except for motor vehicles with an unladen weight of six thousand pounds or less, RCW 46.16A.425, 46.17.335, or 46.17.350(1)(c).

(6) Counties imposing a tax under this section shall contract, before the effective date of the resolution or ordinance imposing a motor vehicle excise tax, with the department of licensing. The department of licensing must administer and collect the tax. The department must deduct a percentage amount, as provided by contract, not to exceed one percent of the taxes collected, for administration and collection expenses incurred by the department. The department must remit the remaining proceeds to the custody of the state treasurer. The state treasurer must distribute the proceeds to the county on a monthly basis. No tax imposed may be collected until six months after approval.

(7) Counties imposing a tax must use the funds in a manner consistent with transportation planning requirements in statute.

(8) The legislative authority of each county must convene a meeting with representatives of each city and town located within the county for the purpose of establishing a collaborative process that will provide a framework for the adoption of a ballot measure pursuant to chapter 29A.36 RCW.

(9) The legislative authority of each county that includes a public transit system must convene a meeting with representatives of the respective transit system for the purpose of establishing a collaborative process that will provide a framework for the adoption of a ballot measure pursuant to chapter 29A.36 RCW.

(10) A county has until December 31, 2013, to impose a local motor vehicle tax of up to one percent, as authorized in this section. If a county does not impose the full one percent of the local motor vehicle excise tax authorized under this section within this time period, the

transit systems within that county may impose up to one-half of the county's one percent local motor vehicle excise tax. A county may waive the December 31, 2013, deadline and allow transit agencies in that county to proceed with imposing a motor vehicle excise tax.

(11) Any county that has implemented a congestion reduction charge under RCW 82.80.055 must sunset the congestion reduction charge prior to the implementation date of the county motor vehicle excise tax imposed in accordance with this section.

(12) Local governments may use all or a part of the local option motor vehicle excise tax revenues for the amortization of local government general obligation and revenue bonds issued for transportation purposes.

(13) Beginning January 1, 2014, a transit system may impose, by approval of a majority of the registered voters within the boundaries of the transit system voting on the proposition at a general or special election, a local motor vehicle excise tax or greater of up to one-half of one percent annually on the value of every motor vehicle registered to a person residing within the transit boundaries based on the valuation schedules in RCW 82.44.035. No motor vehicle excise tax may be imposed on vehicles licensed under RCW 46.17.355, except for motor vehicles with an unladen weight of six thousand pounds or less, RCW 46.16A.425, 46.17.335, or 46.17.350(1)(c).

(14) Transit systems may use all or a part of the local option motor vehicle excise tax revenues for the amortization of local government general obligation and revenue bonds issued for transportation purposes.

(15) Any city with a population of over five hundred thousand may levy, by approval of its legislative body and a majority of the registered voters of the city voting on the proposition at a general or special election, additional excise taxes equal to one cent on each gallon of motor vehicle fuel sold within the boundaries of the city.

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