
SENATE BILL 5146

State of Washington 60th Legislature 2007 Regular Session

By Senators Haugen, Swecker and Kauffman

Read first time 01/11/2007. Referred to Committee on Transportation.

1 AN ACT Relating to the imposition of motor vehicle excise taxes by
2 regional transit authorities; and amending RCW 81.104.160 and
3 81.112.130.

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

5 **Sec. 1.** RCW 81.104.160 and 2003 c 1 s 6 are each amended to read
6 as follows:

7 (1) An agency may impose a sales and use tax solely for the purpose
8 of providing high capacity transportation service, in addition to the
9 tax authorized by RCW 82.14.030, upon retail car rentals within the
10 agency's jurisdiction that are taxable by the state under chapters
11 82.08 and 82.12 RCW. The rate of tax shall not exceed 2.172 percent.
12 The base of the tax shall be the selling price in the case of a sales
13 tax or the rental value of the vehicle used in the case of a use tax.

14 (2) Any motor vehicle excise tax previously imposed under the
15 provisions of ((RCW 81.104.160(1))) section 27, chapter 101, Laws of
16 1992 shall be repealed, terminated, and expire on December 5, 2002.

17 (3) Any motor vehicle excise tax previously imposed by a regional
18 transit authority as of December 5, 2002, may be imposed only so long

1 as the authority is contractually obligated to impose the tax and no
2 longer. However, this tax may not be imposed after the last scheduled
3 bond payment is due on bonds sold before December 5, 2002.

4 **Sec. 2.** RCW 81.112.130 and 1992 c 101 s 13 are each amended to
5 read as follows:

6 (1) Notwithstanding RCW 39.36.020(1), an authority may at any time
7 contract indebtedness or borrow money for authority purposes and may
8 issue general obligation bonds in an amount not exceeding, together
9 with any existing indebtedness of the authority not authorized by the
10 voters, one and one-half percent of the value of the taxable property
11 within the boundaries of the authority; and with the assent of three-
12 fifths of the voters therein voting at an election called for that
13 purpose, may contract indebtedness or borrow money for authority
14 purposes and may issue general obligation bonds therefor, provided the
15 total indebtedness of the authority shall not exceed five percent of
16 the value of the taxable property therein. Such bonds shall be issued
17 and sold in accordance with chapter 39.46 RCW.

18 (2) The term "value of the taxable property" shall have the meaning
19 set forth in RCW 39.36.015.

20 (3) An authority shall not contract indebtedness, borrow money, or
21 issue general obligation bonds that obligate the authority to impose a
22 motor vehicle excise tax after the last scheduled bond payment is due
23 on bonds sold before December 5, 2002.

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