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SENATE BILL 5454

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State of Washington

60th Legislature

2007 Regular Session

By Senators Morton and Rasmussen

Read first time 01/19/2007. Referred to Committee on Water, Energy & Telecommunications.

1 AN ACT Relating to rural public utility districts; adding a new  
2 section to chapter 82.16 RCW; adding a new section to chapter 54.16  
3 RCW; creating a new section; providing an effective date; and declaring  
4 an emergency.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.16 RCW  
7 to read as follows:

8 (1) Subject to the limitations in this section, an eligible light  
9 and power business may claim a credit against the tax imposed under  
10 this chapter.

11 (2) The amount of credit is equal to the amount of contributions  
12 made in any fiscal year by an eligible light and power business to a  
13 public utility district special needs transportation fund.

14 (3) The credit under this section shall not exceed twenty-five  
15 thousand dollars per fiscal year per eligible light and power business.

16 (4) The credit under this section shall be claimed against taxes  
17 due for the same fiscal year in which contributions to a public utility  
18 district special needs transportation fund are made by the eligible  
19 light and power business. The credit claimed for each reporting period

1 shall not exceed the amount of tax otherwise due under this chapter for  
2 the reporting period. Credit earned in any fiscal year shall not be  
3 carried forward or backward and claimed against taxes due for prior or  
4 subsequent fiscal years. Refunds shall not be granted in the place of  
5 a credit. Any unused credit expires.

6 (5) Any amounts paid to an eligible light and power business by  
7 qualified recipients for ADA-compliant transportation provided or  
8 acquired by the light and power business for the qualified recipient  
9 making the payment shall be deposited into the public utility district  
10 special needs transportation fund.

11 (6) If contributions for which a credit under this section was  
12 claimed are remaining in a public utility district special needs  
13 transportation fund at the time that the fund is dissolved or are  
14 otherwise not used for ADA-compliant transportation, the light and  
15 power business shall immediately repay to the department the amount of  
16 taxes against which the credit was claimed. Interest, but not  
17 penalties, shall apply to amounts due under this subsection,  
18 retroactively to the date the credit was claimed, and shall accrue  
19 until the taxes against which the credit was claimed are repaid.

20 (7) Unless the context clearly requires otherwise, the definitions  
21 in this subsection apply throughout this section.

22 (a) "ADA-compliant transportation" means general purpose  
23 transportation services that meet the requirements of the Americans  
24 with Disabilities Act of 1990, 42 U.S.C. Sec. 12101 et seq., applicable  
25 to public entities operating a demand responsive transportation system.  
26 For purposes of this subsection (7)(a), "demand responsive  
27 transportation system" means any transportation system other than a  
28 transportation system that operates along a prescribed route according  
29 to a fixed schedule. Demand responsive transportation systems  
30 typically include services provided by taxis, limousines, vans, or  
31 shuttle buses.

32 (b) "Eligible light and power business" means a light and power  
33 business that:

- 34 (i) Is a public utility district authorized under Title 54 RCW; and
- 35 (ii) Primarily or exclusively serves residents of a rural area.

36 (c) "Fiscal year" means a year that begins July 1st and ends June  
37 30th of the following year.

1 (d) "Public utility district special needs transportation fund"  
2 means a fund established by an eligible light and power business that  
3 is devoted and used exclusively by the eligible light and power  
4 business in:

5 (i) Providing or acquiring ADA-compliant transportation for  
6 qualified recipients; and

7 (ii) Acquiring motor vehicles or other transportation equipment  
8 necessary for the eligible light and power business to provide  
9 ADA-compliant transportation for qualified recipients.

10 (e) "Qualified recipient" means any person, including his or her  
11 personal attendants, with a disability or who is at least sixty years  
12 of age, resides in a rural area, and who because of physical or mental  
13 disability, income status, or age is unable to transport himself or  
14 herself or to purchase appropriate transportation. For purposes of  
15 this subsection (7)(e), "person with a disability" means an individual  
16 with a physical or mental impairment that substantially limits one or  
17 more of the major life activities such as caring for one's self,  
18 performing manual tasks, walking, seeing, hearing, speaking, breathing,  
19 learning, or working.

20 (f) "Rural area" means a county that has a population density of  
21 less than nine persons per square mile as determined by the office of  
22 financial management.

23 NEW SECTION. **Sec. 2.** A new section is added to chapter 54.16 RCW  
24 to read as follows:

25 (1) A rural public utility district may operate or provide a demand  
26 responsive transportation system, within the district's limits, for  
27 qualified recipients.

28 (2) For the purposes of this section, the following definitions  
29 apply:

30 (a) "Demand responsive transportation system" means any  
31 transportation system other than a transportation system that operates  
32 along a prescribed route according to a fixed schedule. A demand  
33 responsive transportation system includes services provided by taxis,  
34 limousines, vans, or shuttle buses. A demand responsive transportation  
35 system does not include ambulance service.

36 (b) "Disability" means an individual with a physical or mental

1 impairment that substantially limits one or more of the major life  
2 activities such as caring for one's self, performing manual tasks,  
3 walking, seeing, hearing, speaking, breathing, learning, or working.

4 (c) "Qualified recipient" means any person, including his or her  
5 personal attendants, with a disability or who is at least sixty years  
6 of age, and who because of physical or mental disability, income  
7 status, or age is unable to transport himself or herself or to purchase  
8 appropriate transportation.

9 (d) "Rural public utility district" means a district located in a  
10 county with a population density of less than nine persons per square  
11 mile as determined by the office of financial management.

12 NEW SECTION. **Sec. 3.** This act applies to contributions made to a  
13 public utility district special needs transportation fund, as defined  
14 in section 1 of this act, after the effective date of this section.

15 NEW SECTION. **Sec. 4.** This act is necessary for the immediate  
16 preservation of the public peace, health, or safety, or support of the  
17 state government and its existing public institutions, and takes effect  
18 July 1, 2007.

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