HOUSE BILL 1228

State of Washington 66th Legislature 2019 Regular Session

By Representative Chapman; by request of Office of Financial Management

- AN ACT Relating to increasing transportation revenues to help fund state fish barrier removal; amending RCW 82.45.060, 46.17.355, and 46.17.365; creating a new section; providing effective dates; and
- 4 declaring an emergency.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 6 Part I
- 7 Implementing a Graduated Real Estate Excise Tax
- 8 **Sec. 101.** RCW 82.45.060 and 2017 3rd sp.s. c 10 s 13 are each 9 amended to read as follows:
- 10 <u>(1)</u> There is imposed an excise tax upon each sale of real property at the ((rate of one and twenty-eight one-hundredths percent of the selling price.)) following rates multiplied by the selling
- 13 price:
- 14 <u>(a) Three-quarters percent if the selling price is less than two</u> 15 hundred fifty thousand dollars;
- 16 <u>(b) One and twenty-eight one-hundredths percent if the selling</u>
 17 price is equal to or greater than two hundred fifty thousand dollars
- 18 but less than one million dollars;
- 19 <u>(c) Two percent if the selling price is equal to or greater than</u> 20 one million dollars but less than five million dollars; or

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greater than five million dollars.

(2) (a) Beginning July 1, 2013, and ending June 30, 2023, ((an amount equal to two percent of the proceeds of this tax must be deposited in the public works assistance account created in RCW 43.155.050, and an amount equal to four and one-tenth percent must be deposited in the education legacy trust account created in RCW 83.100.230. Thereafter, an amount equal to six and one-tenth percent of the proceeds of this tax to the state treasurer must be deposited in the public works assistance account created in RCW 43.155.050. Except as otherwise provided in this section, an amount equal to one and six-tenths percent of the proceeds of this tax to the state treasurer must be deposited in the city-county assistance account created in RCW 43.08.290.)) the revenues received from the tax in this section must be deposited as follows:

(d) Two and one-half percent if the selling price is equal to or

- 16 <u>(i) Two percent must be deposited into the public works</u>
 17 <u>assistance account created in RCW 43.155.050;</u>
 - (ii) Four and one-tenth percent must be deposited into the education legacy trust account created in RCW 83.100.230;
- 20 <u>(iii) One and six-tenths percent must be deposited into the city-</u> 21 <u>county assistance account created in RCW 43.08.290;</u>
 - (iv) Sixteen and seven-tenths percent must be deposited into the motor vehicle fund created in RCW 46.68.070; and
 - (v) The remainder must be deposited into the general fund.
 - (b) Beginning July 1, 2023, and thereafter, the revenues received from the tax in this section must be deposited as follows:
- 27 <u>(i) Six and one-tenth percent must be deposited into the public</u> 28 works assistance account created in RCW 43.155.050;
- 29 <u>(ii) One and six-tenths percent must be deposited into the city-</u>
 30 <u>county assistance account created in RCW 43.08.290;</u>
- 31 <u>(iii) Sixteen and seven-tenths percent must be deposited into the</u> 32 <u>motor vehicle fund created in RCW 46.68.070; and</u>
- 33 (iv) The remainder must be deposited into the general fund.

34 Part II

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Moving Up the Increase in Certain Vehicle Weight Fees

36 **Sec. 201.** RCW 46.17.355 and 2015 3rd sp.s. c 44 s 201 are each amended to read as follows:

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(1) (a) For vehicle registrations that are due or become due before July 1, 2016, in lieu of the vehicle license fee required under RCW 46.17.350 and before accepting an application for a vehicle registration for motor vehicles described in RCW 46.16A.455, the department, county auditor or other agent, or subagent appointed by the director shall require the applicant, unless specifically exempt, to pay the following license fee by weight:

8	WEIGHT	SCHEDULE	SCHEDULE
9		A	В
10	4,000 pounds	\$ 38.00	\$ 38.00
11	6,000 pounds	\$ 48.00	\$ 48.00
12	8,000 pounds	\$ 58.00	\$ 58.00
13	10,000 pounds	\$ 60.00	\$ 60.00
14	12,000 pounds	\$ 77.00	\$ 77.00
15	14,000 pounds	\$ 88.00	\$ 88.00
16	16,000 pounds	\$ 100.00	\$ 100.00
17	18,000 pounds	\$ 152.00	\$ 152.00
18	20,000 pounds	\$ 169.00	\$ 169.00
19	22,000 pounds	\$ 183.00	\$ 183.00
20	24,000 pounds	\$ 198.00	\$ 198.00
21	26,000 pounds	\$ 209.00	\$ 209.00
22	28,000 pounds	\$ 247.00	\$ 247.00
23	30,000 pounds	\$ 285.00	\$ 285.00
24	32,000 pounds	\$ 344.00	\$ 344.00
25	34,000 pounds	\$ 366.00	\$ 366.00
26	36,000 pounds	\$ 397.00	\$ 397.00
27	38,000 pounds	\$ 436.00	\$ 436.00
28	40,000 pounds	\$ 499.00	\$ 499.00
29	42,000 pounds	\$ 519.00	\$ 609.00
30	44,000 pounds	\$ 530.00	\$ 620.00
31	46,000 pounds	\$ 570.00	\$ 660.00
32	48,000 pounds	\$ 594.00	\$ 684.00
33	50,000 pounds	\$ 645.00	\$ 735.00
34	52,000 pounds	\$ 678.00	\$ 768.00

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1	54,0	000 pounds	\$ 732.00	\$ 822.00
2	56,0	000 pounds	\$ 773.00	\$ 863.00
3	58,0	000 pounds	\$ 804.00	\$ 894.00
4	60,0	000 pounds	\$ 857.00	\$ 947.00
5	62,0	000 pounds	\$ 919.00	\$ 1,009.00
6	64,0	000 pounds	\$ 939.00	\$ 1,029.00
7	66,0	000 pounds	\$ 1,046.00	\$ 1,136.00
8	68,0	000 pounds	\$ 1,091.00	\$ 1,181.00
9	70,0	000 pounds	\$ 1,175.00	\$ 1,265.00
10	72,0	000 pounds	\$ 1,257.00	\$ 1,347.00
11	74,0	000 pounds	\$ 1,366.00	\$ 1,456.00
12	76,0	000 pounds	\$ 1,476.00	\$ 1,566.00
13	78,0	000 pounds	\$ 1,612.00	\$ 1,702.00
14	80,0	000 pounds	\$ 1,740.00	\$ 1,830.00
15	82,0	000 pounds	\$ 1,861.00	\$ 1,951.00
16	84,0	000 pounds	\$ 1,981.00	\$ 2,071.00
17	86,0	000 pounds	\$ 2,102.00	\$ 2,192.00
18	88,0	000 pounds	\$ 2,223.00	\$ 2,313.00
19	90,0	000 pounds	\$ 2,344.00	\$ 2,434.00
20	92,0	000 pounds	\$ 2,464.00	\$ 2,554.00
21	94,0	000 pounds	\$ 2,585.00	\$ 2,675.00
22	96,0	000 pounds	\$ 2,706.00	\$ 2,796.00
23	98,0	000 pounds	\$ 2,827.00	\$ 2,917.00
24	100,	000 pounds	\$ 2,947.00	\$ 3,037.00
25	102,	000 pounds	\$ 3,068.00	\$ 3,158.00
26	104,	000 pounds	\$ 3,189.00	\$ 3,279.00
27	105,	500 pounds	\$ 3,310.00	\$ 3,400.00

(b) For vehicle registrations that are due or become due on or after July 1, 2016, in lieu of the vehicle license fee required under RCW 46.17.350 and before accepting an application for a vehicle registration for motor vehicles described in RCW 46.16A.455, the department, county auditor or other agent, or subagent appointed by

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the director shall require the applicant, unless specifically exempt,
to pay the following license fee by weight:

3	WEIGHT	SCHEDULE	SCHEDULE
4		A	В
5	4,000 pounds	\$ 53.00	\$ 53.00
6	6,000 pounds	\$ 73.00	\$ 73.00
7	8,000 pounds	\$ 93.00	\$ 93.00
8	10,000 pounds	\$ 93.00	\$ 93.00
9	12,000 pounds	\$ 81.00	\$ 81.00
10	14,000 pounds	\$ 88.00	\$ 88.00
11	16,000 pounds	\$ 100.00	\$ 100.00
12	18,000 pounds	\$ 152.00	\$ 152.00
13	20,000 pounds	\$ 169.00	\$ 169.00
14	22,000 pounds	\$ 183.00	\$ 183.00
15	24,000 pounds	\$ 198.00	\$ 198.00
16	26,000 pounds	\$ 209.00	\$ 209.00
17	28,000 pounds	\$ 247.00	\$ 247.00
18	30,000 pounds	\$ 285.00	\$ 285.00
19	32,000 pounds	\$ 344.00	\$ 344.00
20	34,000 pounds	\$ 366.00	\$ 366.00
21	36,000 pounds	\$ 397.00	\$ 397.00
22	38,000 pounds	\$ 436.00	\$ 436.00
23	40,000 pounds	\$ 499.00	\$ 499.00
24	42,000 pounds	\$ 519.00	\$ 609.00
25	44,000 pounds	\$ 530.00	\$ 620.00
26	46,000 pounds	\$ 570.00	\$ 660.00
27	48,000 pounds	\$ 594.00	\$ 684.00
28	50,000 pounds	\$ 645.00	\$ 735.00
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- (2) Schedule A applies to vehicles either used exclusively for hauling logs or that do not tow trailers. Schedule B applies to vehicles that tow trailers and are not covered under Schedule A.
- (3) If the resultant gross weight is not listed in the table provided in subsection (1) of this section, it must be increased to the next higher weight.
- (4) The license fees provided in subsection (1) of this section and the freight project fee provided in subsection (6) of this section are in addition to the filing fee required under RCW 46.17.005 and any other fee or tax required by law.

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1 (5) The license fee based on declared gross weight as provided in 2 subsection (1) of this section must be distributed under RCW 46.68.035.

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- (6) For vehicle registrations that are due or become due on or after July 1, 2016, in addition to the license fee based on declared gross weight as provided in subsection (1) of this section, the department, county auditor or other agent, or subagent appointed by the director must require an applicant with a vehicle with a declared gross weight of more than 10,000 pounds, unless specifically exempt, to pay a freight project fee equal to fifteen percent of the license fee provided in subsection (1) of this section, rounded to the nearest whole dollar, which must be distributed under RCW 46.68.035.
- (7) For vehicle registrations that are due or become due on or after ((July 1, 2022)) August 1, 2019, in addition to the license fee based on declared gross weight as provided in subsection (1) of this section, the department, county auditor or other agent, or subagent appointed by the director must require an applicant with a vehicle with a declared gross weight of less than or equal to 12,000 pounds, unless specifically exempt, to pay an additional weight fee of ten dollars, which must be distributed under RCW 46.68.035.
- 21 **Sec. 202.** RCW 46.17.365 and 2015 3rd sp.s. c 44 s 202 are each 22 amended to read as follows:
 - (1) A person applying for a motor vehicle registration and paying the vehicle license fee required in RCW 46.17.350(1) (a), (d), (e), (h), (j), (n), and (o) shall pay a motor vehicle weight fee in addition to all other fees and taxes required by law.
- 27 (a) For vehicle registrations that are due or become due before 28 July 1, 2016, the motor vehicle weight fee:
 - (i) Must be based on the motor vehicle scale weight;
- 30 (ii) Is the difference determined by subtracting the vehicle 31 license fee required in RCW 46.17.350 from the license fee in 32 Schedule B of RCW 46.17.355, plus two dollars; and
 - (iii) Must be distributed under RCW 46.68.415.
- 34 (b) For vehicle registrations that are due or become due on or 35 after July 1, 2016, the motor vehicle weight fee:
- 36 (i) Must be based on the motor vehicle scale weight as follows:

37 WEIGHT FEE
38 4,000 pounds \$ 25.00

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1	6,000 pounds	\$ 45.00
2	8,000 pounds	\$ 65.00
3	16,000 pounds and over	\$ 72.00;

- 4 (ii) If the resultant motor vehicle scale weight is not listed in 5 the table provided in (b)(i) of this subsection, must be increased to 6 the next highest weight; and
 - (iii) Must be distributed under RCW 46.68.415 unless prior to July 1, 2023, the actions described in (b)(iii)(A) or (B) of this subsection occur, in which case the portion of the revenue that is the result of the fee increased in this subsection must be distributed to the connecting Washington account created under RCW 46.68.395.
 - (A) Any state agency files a notice of rule making under chapter 34.05 RCW for a rule regarding a fuel standard based upon or defined by the carbon intensity of fuel, including a low carbon fuel standard or clean fuel standard.
 - (B) Any state agency otherwise enacts, adopts, orders, or in any way implements a fuel standard based upon or defined by the carbon intensity of fuel, including a low carbon fuel standard or clean fuel standard.
 - (C) Nothing in this subsection acknowledges, establishes, or creates legal authority for the department of ecology or any other state agency to enact, adopt, order, or in any way implement a fuel standard based upon or defined by the carbon intensity of fuel, including a low carbon fuel standard or clean fuel standard.
 - (2) A person applying for a motor home vehicle registration shall, in lieu of the motor vehicle weight fee required in subsection (1) of this section, pay a motor home vehicle weight fee of seventy-five dollars in addition to all other fees and taxes required by law. The motor home vehicle weight fee must be distributed under RCW 46.68.415.
 - (3) ((Beginning July 1, 2022)) For vehicle registrations that are due or become due on or after August 1, 2019, in addition to the motor vehicle weight fee as provided in subsection (1) of this section, the department, county auditor or other agent, or subagent appointed by the director must require an applicant to pay an additional weight fee of ten dollars, which must be distributed to the multimodal transportation account under RCW 47.66.070 unless prior to July 1, 2023, the actions described in (a) or (b) of this

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- subsection occur, in which case the portion of the revenue that is the result of the fee increased in this subsection must be distributed to the connecting Washington account created under RCW 46.68.395.
- 5 (a) Any state agency files a notice of rule making under chapter 6 34.05 RCW for a rule regarding a fuel standard based upon or defined 7 by the carbon intensity of fuel, including a low carbon fuel standard 8 or clean fuel standard.
- 9 (b) Any state agency otherwise enacts, adopts, orders, or in any 10 way implements a fuel standard based upon or defined by the carbon 11 intensity of fuel, including a low carbon fuel standard or clean fuel 12 standard.
 - (c) Nothing in this subsection acknowledges, establishes, or creates legal authority for the department of ecology or any other state agency to enact, adopt, order, or in any way implement a fuel standard based upon or defined by the carbon intensity of fuel, including a low carbon fuel standard or clean fuel standard.
 - (4) The department shall:

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- 19 (a) Rely on motor vehicle empty scale weights provided by vehicle 20 manufacturers, or other sources defined by the department, to 21 determine the weight of each motor vehicle; and
- 22 (b) Adopt rules for determining weight for vehicles without 23 manufacturer empty scale weights.

24 Part III

25 Miscellaneous Provisions

- NEW SECTION. Sec. 301. The provisions of RCW 82.32.805 and 82.32.808 do not apply to this act.
- NEW SECTION. Sec. 302. Section 101 of this act is necessary for
- 29 the immediate preservation of the public peace, health, or safety, or
- 30 support of the state government and its existing public institutions,
- 31 and takes effect July 1, 2019.
- NEW SECTION. Sec. 303. Part II of this act takes effect August 1, 2019.

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