

---

**SENATE BILL 5326**

---

**State of Washington**

**64th Legislature**

**2015 Regular Session**

**By** Senators Lias, Hobbs, Bailey, McCoy, McAuliffe, Kohl-Welles, and Keiser

Read first time 01/19/15. Referred to Committee on Transportation.

1 AN ACT Relating to authorizing certain public transportation  
2 benefit areas to impose a sales and use tax approved by voters; and  
3 amending RCW 82.14.045.

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

5 **Sec. 1.** RCW 82.14.045 and 2008 c 86 s 102 are each amended to  
6 read as follows:

7 (1) The legislative body of any city pursuant to RCW 35.92.060,  
8 of any county which has created an unincorporated transportation  
9 benefit area pursuant to RCW 36.57.100 and 36.57.110, of any public  
10 transportation benefit area pursuant to RCW 36.57A.080 and  
11 36.57A.090, of any county transportation authority established  
12 pursuant to chapter 36.57 RCW, and of any metropolitan municipal  
13 corporation within a county with a population of one million or more  
14 pursuant to chapter 35.58 RCW, may, by resolution or ordinance for  
15 the sole purpose of providing funds for the operation, maintenance,  
16 or capital needs of public transportation systems or public  
17 transportation limited to persons with special needs under RCW  
18 36.57.130 and 36.57A.180, and in lieu of the excise taxes authorized  
19 by RCW 35.95.040, submit an authorizing proposition to the voters or  
20 include such authorization in a proposition to perform the function  
21 of public transportation or public transportation limited to persons

1 with special needs under RCW 36.57.130 and 36.57A.180, and if  
2 approved by a majority of persons voting thereon, impose a sales and  
3 use tax in accordance with the terms of this chapter. Where an  
4 authorizing proposition is submitted by a county on behalf of an  
5 unincorporated transportation benefit area, it (~~shall~~) must be  
6 voted upon by the voters residing within the boundaries of such  
7 unincorporated transportation benefit area and, if approved, the  
8 sales and use tax (~~shall~~) may be imposed only within such area.  
9 Notwithstanding any provisions of this section to the contrary, any  
10 county in which a county public transportation plan has been adopted  
11 pursuant to RCW 36.57.070 and the voters of such county have  
12 authorized the imposition of a sales and use tax pursuant to the  
13 provisions of section 10, chapter 167, Laws of 1974 ex. sess., prior  
14 to July 1, 1975, (~~shall-be~~) is authorized to fix and impose a sales  
15 and use tax as provided in this section at not to exceed the rate so  
16 authorized without additional approval of the voters of such county  
17 as otherwise required by this section.

18 (2) The tax authorized by this section (~~shall-be~~) is in  
19 addition to the tax authorized by RCW 82.14.030 and (~~shall~~) must be  
20 collected from those persons who are taxable by the state under  
21 chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event  
22 within such city, public transportation benefit area, county, or  
23 metropolitan municipal corporation as the case may be. The rate of  
24 such tax (~~shall-be~~) is one-tenth, two-tenths, three-tenths,  
25 four-tenths, five-tenths, six-tenths, seven-tenths, eight-tenths, or  
26 nine-tenths of one percent of the selling price (in the case of a  
27 sales tax) or value of the article used (in the case of a use tax).  
28 The rate of such tax (~~shall~~) may not exceed the rate authorized by  
29 the voters unless such increase (~~shall-be~~) is similarly approved.

30 (~~(+2)~~) (3)(a) In the event a metropolitan municipal corporation  
31 imposes a sales and use tax pursuant to this chapter no city, county  
32 which has created an unincorporated transportation benefit area,  
33 public transportation benefit area authority, or county  
34 transportation authority wholly within such metropolitan municipal  
35 corporation (~~shall-be~~) is empowered to impose and/or collect taxes  
36 under RCW 35.95.040 or this section, but nothing (~~herein-shall~~) in  
37 this section prevents such city or county from imposing sales and use  
38 taxes pursuant to any other authorization.

39 (b) In the event a county transportation authority imposes a  
40 sales and use tax under this section, no city, county which has

1 created an unincorporated transportation benefit area, public  
2 transportation benefit area, or metropolitan municipal corporation,  
3 located within the territory of the authority, (~~shall be~~) is  
4 empowered to impose or collect taxes under RCW 35.95.040 or this  
5 section.

6 (c) In the event a public transportation benefit area imposes a  
7 sales and use tax under this section, no city, county which has  
8 created an unincorporated transportation benefit area, or  
9 metropolitan municipal corporation, located wholly or partly within  
10 the territory of the public transportation benefit area, (~~shall be~~)  
11 is empowered to impose or collect taxes under RCW 35.95.040 or this  
12 section.

13 (4) The legislative body of a public transportation benefit area  
14 located in a county with a population of seven hundred thousand or  
15 more that also contains a city with a population of seventy-five  
16 thousand or more operating a transit system pursuant to chapter 35.95  
17 RCW may submit an authorizing proposition to the voters and, if  
18 approved by a majority of persons voting on the proposition, impose a  
19 sales and use tax in accordance with the terms of this chapter of  
20 one-tenth, two-tenths, or three-tenths of one percent of the selling  
21 price, in the case of a sales tax, or value of the article used, in  
22 the case of a use tax, in addition to the rate in subsection (1) of  
23 this section.

--- END ---