

**RCW 36.73.065 Taxes, fees, charges, tolls, rebate program. (1)**

Except as provided in subsection (4) of this section, taxes, fees, charges, and tolls may not be imposed by a district without approval of a majority of the voters in the district voting on a proposition at a general or special election. The proposition must include a specific description of: (a) The transportation improvement or improvements proposed by the district; (b) any rebate program proposed to be established under RCW 36.73.067; and (c) the proposed taxes, fees, charges, and the range of tolls imposed by the district to raise revenue to fund the improvement or improvements or rebate program, as applicable.

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

(3) A district may not increase any taxes, fees, charges, or range of tolls imposed or change a rebate program under this chapter once the taxes, fees, charges, tolls, or rebate program takes effect, except:

(a) If authorized by the district voters pursuant to RCW 36.73.160;

(b) With respect to a change in a rebate program, a material change policy adopted pursuant to RCW 36.73.160 is followed and the change does not reduce the percentage level or rebate amount;

(c) For up to \$40 of the vehicle fee authorized in RCW 82.80.140 by the governing board of the district if a vehicle fee of \$20 has been imposed for at least 24 months;

(d) For up to \$50 of the vehicle fee authorized in RCW 82.80.140 by the governing board of the district if a vehicle fee of \$40 has been imposed for at least 24 months and a district has met the requirements of subsection (6) of this section; or

(e) For up to three-tenths of one percent of the selling price, in the case of a sales tax, or value of the article used, in the case of a use tax, pursuant to the sales and use tax authorized in RCW 82.14.0455.

(4) (a) A district that includes all the territory within the boundaries of the jurisdiction, or jurisdictions, establishing the district may impose by a majority vote of the governing board of the district the following fees, taxes, and charges:

(i) Up to \$20 of the vehicle fee authorized in RCW 82.80.140;

(ii) Up to \$40 of the vehicle fee authorized in RCW 82.80.140 if a vehicle fee of \$20 has been imposed for at least 24 months;

(iii) Up to \$50 of the vehicle fee authorized in RCW 82.80.140 if a vehicle fee of forty dollars has been imposed for at least 24 months and a district has met the requirements of subsection (6) of this section;

(iv) A fee or charge in accordance with RCW 36.73.120; or

(v) Up to one-tenth of one percent of the sales and use tax in accordance with RCW 82.14.0455.

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

(c) (i) A district solely comprised of a city or cities may not impose the fees or charges identified in (a) of this subsection within 180 days after July 22, 2007, unless the county in which the city or cities reside, by resolution, declares that it will not impose the

fees or charges identified in (a) of this subsection within the 180-day period; or

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

(5) If the interlocal agreement in RCW 82.80.140(2)(a) cannot be reached, a district that includes only the unincorporated territory of a county may impose by a majority vote of the governing body of the district up to: (a) \$20 of the vehicle fee authorized in RCW 82.80.140, (b) \$40 of the vehicle fee authorized in RCW 82.80.140 if a fee of \$20 has been imposed for at least 24 months, or (c) \$50 of the vehicle fee authorized in RCW 82.80.140 if a vehicle fee of \$40 has been imposed for at least 24 months and a district has met the requirements of subsection (6) of this section.

(6) If a district intends to impose a vehicle fee of more than \$40 by a majority vote of the governing body of the district, the governing body must publish notice of this intention, in one or more newspapers of general circulation within the district, by April 1st of the year in which the vehicle fee is to be imposed. If within 90 days of the date of publication a petition is filed with the county auditor containing the signatures of eight percent of the number of voters registered and voting in the district for the office of the governor at the last preceding gubernatorial election, the county auditor must canvass the signatures in the same manner as prescribed in RCW 29A.72.230 and certify their sufficiency to the governing body within two weeks. The proposition to impose the vehicle fee must then be submitted to the voters of the district at a special election, called for this purpose, no later than the date on which a primary election would be held under RCW 29A.04.311. The vehicle fee may then be imposed only if approved by a majority of the voters of the district voting on the proposition. [2022 c 182 s 406; 2015 3rd sp.s. c 44 s 309; 2012 c 152 s 3; 2007 c 329 s 1; 2005 c 336 s 17.]

**Intent—Effective date—2022 c 182:** See notes following RCW 70A.65.240.

**Effective date—2015 3rd sp.s. c 44:** See note following RCW 46.68.395.

**Effective date—2005 c 336:** See note following RCW 36.73.015.