

RCW 46.68.080 Refund of vehicle license fees and fuel taxes to island counties—Deposit of fuel taxes into Puget Sound ferry operations account.

(1) Vehicle license fees collected under RCW 46.17.350 and 46.17.355 and fuel taxes collected under RCW 82.38.030(1) and directly or indirectly paid by the residents of those counties composed entirely of islands and which have neither a fixed physical connection with the mainland nor any state highways on any of the islands of which they are composed, must be paid into the motor vehicle fund of the state of Washington and must monthly, as they accrue, and after deducting therefrom the expenses of issuing such licenses and the cost of collecting such fuel tax, be paid to the county treasurer of each such county to be by him or her disbursed as hereinafter provided.

(2) One-half of the vehicle license fees collected under RCW 46.17.350 and 46.17.355 and one-half of the fuel taxes collected under RCW 82.38.030(1) and directly or indirectly paid by the residents of those counties composed entirely of islands and which have either a fixed physical connection with the mainland or state highways on any of the islands of which they are composed, must be paid into the motor vehicle fund of the state of Washington and must monthly, as they accrue, and after deducting therefrom the expenses of issuing such licenses and the cost of collecting such fuel tax, be paid to the county treasurer of each such county to be by him or her disbursed as hereinafter provided.

(3) All funds paid to the county treasurer of the counties of either class referred to in subsections (1) and (2) of this section, must be distributed and credited by the county treasurer to the several road districts of each such county and paid to the city treasurer of each incorporated city and town within each such county, in the direct proportion that the assessed valuation of each such road district and incorporated city and town bears to the total assessed valuation of each such county.

(4) The amount of motor vehicle fuel tax paid by the residents of those counties composed entirely of islands must, for the purposes of this section, be that percentage of the total amount of motor vehicle fuel tax collected in the state that the vehicle license fees paid by the residents of counties composed entirely of islands bears to the total vehicle license fees paid by the residents of the state.

(5) (a) An amount of fuel taxes must be deposited into the Puget Sound ferry operations account. This amount must equal the difference between the total amount of fuel taxes collected in the state under RCW 82.38.030 less the total amount of fuel taxes collected in the state under RCW 82.38.030(1) and be multiplied by a fraction. The fraction must equal the amount of vehicle license fees collected under RCW 46.17.350 and 46.17.355 from counties described in subsection (1) of this section divided by the total amount of vehicle license fees collected in the state under RCW 46.17.350 and 46.17.355.

(b) An additional amount of fuel taxes must be deposited into the Puget Sound ferry operations account. This amount must equal the difference between the total amount of fuel taxes collected in the state under RCW 82.38.030 less the total amount of fuel taxes collected in the state under RCW 82.38.030(1) and be multiplied by a fraction. The fraction must equal the amount of vehicle license fees collected under RCW 46.17.350 and 46.17.355 from counties described in subsection (2) of this section divided by the total amount of vehicle license fees collected in the state under RCW 46.17.350 and 46.17.355,

and this must be multiplied by one-half. [2013 c 225 s 644; 2010 c 161 s 1128; 2010 c 8 s 9081; 2006 c 337 s 12; 1961 c 12 s 46.68.080. Prior: 1939 c 181 s 9; RRS s 6450-54a.]

Effective date—2013 c 225: See note following RCW 82.38.010.

Effective date—Intent—Legislation to reconcile chapter 161, Laws of 2010 and other amendments made during the 2010 legislative session—2010 c 161: See notes following RCW 46.04.013.