

**RCW 81.100.060 Imposition of surcharge (as amended by 2006 c 311).** A county with a population of one million or more and a county with a population of from two hundred ten thousand to less than one million that is adjoining a county with a population of one million or more, having within their boundaries existing or planned high occupancy vehicle lanes on the state highway system, or a regional transportation investment district (~~(for capital improvements)~~), but only to the extent that the surcharge has not already been imposed by the county, may, with voter approval, impose a local surcharge of not more than three-tenths of one percent in the case of a county, or eight-tenths of one percent in the case of a regional transportation investment district, of the value on vehicles registered to a person residing within the county or investment district and not more than 13.64 percent on the state sales and use taxes paid under the rate in RCW 82.08.020(2) on retail car rentals within the county or investment district. A county may impose the surcharge only to the extent that it has not been imposed by the district. No surcharge may be imposed on vehicles licensed under \*RCW 46.16.070 except vehicles with an unladen weight of six thousand pounds or less, RCW \*\*46.16.079, \*\*46.16.085, or \*46.16.090.

Counties or investment districts imposing a (~~(tax)~~) surcharge under this section shall contract, before the effective date of the resolution or ordinance imposing a surcharge, administration and collection to the state department of licensing, and department of revenue, as appropriate, which shall deduct (~~(an)~~) a percentage amount, as provided by contract, not to exceed \*\*\*two percent of the taxes, for administration and collection expenses incurred by the department. All administrative provisions in chapters 82.03, 82.32, and \*\*\*82.44 RCW shall, insofar as they are applicable to motor vehicle excise taxes, be applicable to surcharges imposed under this section. All administrative provisions in chapters 82.03, 82.08, 82.12, and 82.32 RCW shall, insofar as they are applicable to state sales and use taxes, be applicable to surcharges imposed under this section. A surcharge imposed under this section, or a change to the surcharge, shall take effect no sooner than seventy-five days after the department of licensing or the department of revenue receives notice of the surcharge or change to the surcharge, and shall take effect only on the first day of January, April, July, or October. Unless waived by the department of licensing or the department of revenue, notice includes providing the appropriate department with digital mapping and legal descriptions of areas in which the \*\*\*\*tax will be collected.

If the tax authorized in RCW 81.100.030 is also imposed, the total proceeds from tax sources imposed under this section and RCW 81.100.030 each year shall not exceed the maximum amount which could be collected under this section. [2006 c 311 § 15; 2002 c 56 § 411; 1998 c 321 § 34 (Referendum Bill No. 49, approved November 3, 1998); 1992 c 194 § 12; 1991 c 363 § 154; 1990 c 43 § 17.]

**Reviser's note:** \*(1) RCW 46.16.070 and 46.16.090 were recodified as RCW 46.16A.455 and 46.16A.425, respectively, pursuant to 2010 c 161 § 1217, effective July 1, 2011.

\*\* (2) RCW 46.16.079 and 46.16.085 were repealed by 2010 c 161 § 438, effective July 1, 2011.

\*\*\* (3) RCW 82.44.135 authorizes a one percent deduction for the administration and collection of the vehicle surcharge. Both deduction

percentages were enacted during the 2006 legislative session. See RCW 1.12.025 for rule of construction.

\*\*\*\*(4) The term "tax" referred to here apparently refers to the term "surcharge" as implemented in 2006 c 311 § 15.

**Findings—2006 c 311:** See note following RCW 36.120.020.

**RCW 81.100.060 Excise tax (as amended by 2006 c 318).** A county with a population of one million or more and a county with a population of from two hundred ten thousand to less than one million that is adjoining a county with a population of one million or more, having within their boundaries existing or planned high occupancy vehicle lanes on the state highway system, or a regional transportation investment district for capital improvements, but only to the extent that the surcharge has not already been imposed by the county, may, with voter approval, impose a local surcharge of not more than three-tenths of one percent of the value on vehicles registered to a person residing within the county and not more than 13.64 percent on the state sales and use taxes paid under the rate in RCW 82.08.020(2) on retail car rentals within the county or investment district. A county may impose the surcharge only to the extent that it has not been imposed by the district. No surcharge may be imposed on vehicles licensed under \*RCW 46.16.070 except vehicles with an unladen weight of six thousand pounds or less, RCW \*\*46.16.079, \*\*46.16.085, or \*46.16.090.

Counties or investment districts imposing a tax under this section shall contract, before the effective date of the resolution or ordinance imposing a surcharge, administration and collection to the state department of licensing, and department of revenue, as appropriate, which shall deduct an amount, as provided by contract, for administration and collection expenses incurred by the department. All administrative provisions in chapters 82.03, 82.32, and 82.44 RCW, as existing on January 1, 2006, shall, insofar as they are applicable to motor vehicle excise taxes, be applicable to surcharges imposed under this section before June 7, 2006. Motor vehicles subject to the local surcharge authorized in this section shall be administered in accordance with \*\*\*this act if the surcharge is first imposed on or after June 7, 2006. All administrative provisions in chapters 82.03, 82.08, 82.12, and 82.32 RCW shall, insofar as they are applicable to state sales and use taxes, be applicable to surcharges imposed under this section.

If the tax authorized in RCW 81.100.030 is also imposed, the total proceeds from tax sources imposed under this section and RCW 81.100.030 each year shall not exceed the maximum amount which could be collected under this section. [2006 c 318 § 2; 2002 c 56 § 411; 1998 c 321 § 34 (Referendum Bill No. 49, approved November 3, 1998); 1992 c 194 § 12; 1991 c 363 § 154; 1990 c 43 § 17.]

**Reviser's note:** \*(1) RCW 46.16.070 and 46.16.090 were recodified as RCW 46.16A.455 and 46.16A.425, respectively, pursuant to 2010 c 161 § 1217, effective July 1, 2011.

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percentages were enacted during the 2006 legislative session. See RCW 1.12.025 for rule of construction.

(4) RCW 81.100.060 was amended twice during the 2006 legislative session, each without reference to the other. For rule of construction concerning sections amended more than once during the same legislative session, see RCW 1.12.025.

**Purpose—Severability—1998 c 321:** See notes following RCW 35.58.410.

**Contingent effective dates—1998 c 321 §§ 23-42:** See note following RCW 82.14.045.

**Legislative intent—1992 c 194:** See note following RCW 82.08.020.

**Effective dates—1992 c 194:** See note following RCW 46.04.466.

**Purpose—Captions not law—1991 c 363:** See notes following RCW 2.32.180.

*Changes in tax law—Liability: RCW 82.08.064, 82.14.055, and 82.32.430.*