

**RCW 81.104.140 Dedicated funding sources.** (1) Agencies authorized to provide high capacity transportation service, including transit agencies and regional transit authorities, and regional transportation investment districts acting with the agreement of an agency, are hereby granted dedicated funding sources for such systems. These dedicated funding sources, as set forth in RCW 81.104.150, 81.104.160, 81.104.170, 81.104.175, and 81.104.230, are authorized only for agencies located in (a) each county with a population of 210,000 or more and (b) each county with a population of from 125,000 to less than 210,000 except for those counties that do not border a county with a population as described under (a) of this subsection. In any county with a population of 1,000,000 or more or in any county having a population of 400,000 or more bordering a county with a population of 1,000,000 or more, these funding sources may be imposed only by a regional transit authority or a regional transportation investment district. Regional transportation investment districts may, with the approval of the regional transit authority within its boundaries, impose the taxes authorized under this chapter, but only upon approval of the voters and to the extent that the maximum amount of taxes authorized under this chapter have not been imposed.

(2) Agencies planning to construct and operate a high capacity transportation system should also seek other funds, including federal, state, local, and private sector assistance.

(3) Funding sources should satisfy each of the following criteria to the greatest extent possible:

- (a) Acceptability;
- (b) Ease of administration;
- (c) Equity;
- (d) Implementation feasibility;
- (e) Revenue reliability; and
- (f) Revenue yield.

(4) (a) Agencies participating in regional high capacity transportation system development are authorized to levy and collect the following voter-approved local option funding sources:

(i) Employer tax as provided in RCW 81.104.150, other than by regional transportation investment districts;

(ii) Special motor vehicle excise tax as provided in RCW 81.104.160;

(iii) Regular property tax as provided in RCW 81.104.175;

(iv) Sales and use tax as provided in RCW 81.104.170; and

(v) Parking tax as provided in RCW 81.104.230.

(b) Revenues from these taxes may be used only to support those purposes prescribed in subsection (11) of this section. Before the date of an election authorizing an agency to impose any of the taxes enumerated in this section and authorized in RCW 81.104.150, 81.104.160, 81.104.170, and 81.104.175, the agency must comply with the process prescribed in RCW 81.104.100 (1) and (2) and 81.104.110, except as otherwise provided in RCW 81.104.220. No construction on exclusive right-of-way may occur before the requirements of RCW 81.104.100(3) are met, except as otherwise provided in RCW 81.104.220.

(5) Except for the regular property tax authorized in RCW 81.104.175, the authorization in subsection (4) of this section may not adversely affect the funding authority of transit agencies not provided for in this chapter. Local option funds may be used to support implementation of interlocal agreements with respect to the establishment of regional high capacity transportation service. Except when a regional transit authority exists, local jurisdictions must

retain control over moneys generated within their boundaries, although funds may be commingled with those generated in other areas for planning, construction, and operation of high capacity transportation systems as set forth in the agreements.

(6) Except for the regular property tax authorized in RCW 81.104.175, agencies planning to construct and operate high capacity transportation systems may contract with the state for collection and transference of voter-approved local option revenue.

(7) Dedicated high capacity transportation funding sources authorized in RCW 81.104.150, 81.104.160, 81.104.170, and 81.104.175 are subject to voter approval by a simple majority. A single ballot proposition may seek approval for one or more of the authorized taxing sources. The ballot title must reference the document identified in subsection (9) of this section.

(8) Dedicated enhanced service zone funding sources authorized in RCW 81.104.160(1)(b) and 81.104.230 are subject to voter approval by a simple majority of the enhanced service zone.

(9) Agencies must provide to the registered voters in the area a document describing the systems plan and the financing plan set forth in RCW 81.104.100, except as otherwise provided in RCW 81.104.220. It must also describe the relationship of the system to regional issues such as development density at station locations and activity centers, and the interrelationship of the system to adopted land use and transportation demand management goals within the region. This document must be provided to the voters at least twenty days prior to the date of the election.

(10) For any election in which voter approval is sought for a high capacity transportation system plan and financing plan pursuant to RCW 81.104.040, a local voters' pamphlet must be produced as provided in chapter 29A.32 RCW.

(11)(a) Agencies providing high capacity transportation service must retain responsibility for revenue encumbrance, disbursement, and bonding. Funds may be used for any purpose relating to planning, construction, and operation of high capacity transportation systems and commuter rail systems, personal rapid transit, busways, bus sets, and entrained and linked buses.

(b) A regional transit authority that imposes a motor vehicle excise tax after July 15, 2015, imposes a property tax, or increases a sales and use tax to more than nine-tenths of one percent must undertake a process in which the authority's board formally considers inclusion of the name, Scott White, in the naming convention associated with either the University of Washington or Roosevelt stations. [2022 c 285 s 7; (2020 c 1 s 10 repealed by 2024 c 232 s 7); 2015 3rd sp.s. c 44 s 318; 2002 c 56 s 202; 1992 c 101 s 25. Prior: 1991 c 318 s 11; 1991 c 309 s 4; (1991 c 363 s 157 repealed by 1991 c 309 s 6); 1990 c 43 s 35.]

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