

**Chapter 82.47 RCW**  
**BORDER AREA MOTOR VEHICLE FUEL AND SPECIAL FUEL TAX**

**Sections**

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**RCW 82.47.010 Definitions.** For purposes of this chapter, unless the context clearly requires otherwise, "fuel," "motor vehicle fuel," "special fuel," and "motor vehicle" have the meaning given in RCW 82.38.020. [2014 c 216 s 206; 1998 c 176 s 85; 1991 c 173 s 2.]

**Effective date—Findings—Tax preference performance statement—2014 c 216:** See notes following RCW 82.38.030.

**Effective date—1991 c 173:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1991." [1991 c 173 s 7.]

**RCW 82.47.020 Tax authority.** (1) The legislative authority of a border area jurisdiction may, by resolution for the purposes authorized in this chapter and by approval of a majority of the registered voters of the jurisdiction voting on the proposition at a general or special election, fix and impose an excise tax on the retail sale of motor vehicle fuel and special fuel within the jurisdiction. An election held under this section must be held not more than 12 months before the date on which the proposed tax is to be levied. The ballot setting forth the proposition must state the tax rate that is proposed. The rate of such tax may not exceed two cents per gallon for ballot propositions submitted in calendar year 2022. For ballot propositions submitted after calendar year 2022, this two cents per gallon maximum tax rate may be adjusted to reflect the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published by the bureau of economic analysis of the federal department of commerce, for the period of time between calendar year 2022 and when the tax is placed on the ballot for voter approval.

(2) The tax imposed in this section shall be collected and paid to the jurisdiction but once in respect to any motor vehicle fuel or special fuel. This tax shall be in addition to any other tax authorized or imposed by law.

(3) For purposes of this chapter, the term "border area jurisdictions" means all cities and towns within 10 miles of an international border crossing and any transportation benefit district established under RCW 36.73.020 which has within its boundaries an international border crossing. [2022 c 182 s 405; 1991 c 173 s 1.]

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

**Effective date—1991 c 173:** See note following RCW 82.47.010.

**RCW 82.47.030 Proceeds.** The entire proceeds of the tax imposed under this chapter, less refunds authorized by the resolution imposing such tax and less amounts deducted by the border area jurisdiction for administration and collection expenses, shall be used solely for the purposes of border area jurisdiction street maintenance and construction. However, a border area jurisdiction not directly connected to the continental United States may use the proceeds of the tax imposed under this chapter for transportation improvements as defined in RCW 36.73.015. [2024 c 275 s 2; 1991 c 173 s 3.]

**Findings—Intent—2024 c 275:** "The legislature recognizes that the border area fuel tax is not the state gas tax, but rather a local option, voter-approved transportation tax collected locally to be used for local transportation purposes. The legislature finds that because this local option tax is not collected by the state of Washington, it is not subject to the 18th amendment to the Washington state Constitution and is therefore not required to be used exclusively for highway purposes. The legislature further finds that during the global COVID-19 pandemic, border areas were disproportionately hurt economically due to border closures and experienced significant reductions in tax revenues. The legislature further recognizes that current law significantly restricts the use of the border area fuel tax to street maintenance and construction. For example, the Point Roberts area has over \$1,000,000 of border area fuel tax revenue that remains unused due to the restrictive nature of the current law. Therefore, the legislature intends with this act to expand the use of the border area fuel tax to include transportation improvements more broadly to provide border areas the flexibility to use this local funding source to best meet the jurisdiction's local transportation needs." [2024 c 275 s 1.]

**Effective date—1991 c 173:** See note following RCW 82.47.010.