

**ESSSB 6140 - Section 105 Taxes and Fees.**

- (1) A regional transportation investment district planning committee may, as part of a regional transportation investment plan, recommend the imposition of some or all of the following revenue sources, which a regional transportation investment district may impose upon approval of the voters as provided in this chapter.
  - (a) A regional sales and use tax, as specified in section 405 of this act, of up to 0.5 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, upon the occurrence of any taxable event in the regional transportation investment district.
  - (b) A local option vehicle license fee, as specified under section 408 of this act, of up to one hundred dollars per vehicle registered in the district. As used in this subsection, "vehicle" means motor vehicle as defined in RCW 46.04.320. Certain classes of vehicles, as defined under chapter 46.04 RCW, may be exempted from this fee.
  - (c) A parking tax under RCW 82.80.320.
  - (d) A local motor vehicle excise tax under RCW 81.100.060 and chapter 81.104 RCW;
  - (e) An employer excise tax under RCW 81.100.030; and
  - (f) Vehicle tolls on new or reconstructed facilities. Unless otherwise specified by law, the department shall administer the collection of vehicle tolls on designated facilities, and the state transportation commission, or its successor, shall be the tolling authority.
- (2) Taxes, fees, and tolls may not be imposed without a affirmative vote of the majority of the voters within the boundaries of the district voting on a ballot proposition as set forth in section 107 of this act. Revenues from these taxes and fees may be used only to implement the plan as set forth in this chapter. A district may contract with the state department of revenue or other appropriate entities for administration and collection of any of the taxes or fees authorized in this section.
- (3) Existing statewide motor vehicle fuel and special fuel taxes, at the distribution rates in effect on January 1, 2001, are not intended to be altered by this chapter.

**ESSSB 6140 - Section 201 Joint Ballot Measure.** At the option of the planning committee, and with the explicit approval of the regional transit authority, the participating counties may choose to impose any remaining high capacity transportation taxes under chapter 81.104 RCW that have not otherwise been used by the regional transit authority and submit to the voters a common ballot measure that creates the district, approves the regional transportation investment plan, implements the taxes, and implements any remaining high capacity transportation taxes within the boundaries of the regional transportation investment district. Collection and distribution of any high capacity transportation taxes implemented under this section must be determined by agreement between the participating counties or district and the regional transit authority electing to submit high capacity transportation taxes to the voters under a common ballot measure as provided in this section. If the measure fails, all such unused high capacity

transportation taxed revert back to and remain with the regional transit authority. A project constructed with this funding is not considered a "transportation project" under section 102 of this act.