

REGIONAL TRANSIT AUTHORITY

RESOLUTION NO. 82

A RESOLUTION of the Board of the Regional Transit Authority for the Pierce, King and Snohomish Counties region imposing taxes authorized pursuant to a vote of the electorate to implement the Ten-Year Regional Transit Plan; levying, fixing, and imposing a motor vehicle excise tax, a retail sales and use tax, and a sales and use tax on retail rental cars, all for the sole purpose of providing high capacity transportation services through implementation of the Ten-Year Regional Transit Plan; and authorizing the Executive Director to enter into contracts with the state for tax collection and administration.

WHEREAS, Chapters 81.104 and 81.112 RCW provide that the mission of the Regional Transit Authority ("RTA") is to plan, develop, operate and fund a regional high capacity transportation system, which is to be integrated and coordinated with other public transportation services; and

WHEREAS, by Resolution No. 73, adopted May 31, 1996 the Board of the RTA adopted the Ten-Year Regional Transit System Plan, entitled "Sound Move", together with related Appendices, and a Regional Transit Authority Long-Range Vision, to provide for development of a high capacity transportation system as contemplated by Chapters 81.104 and 81.112 RCW; and

WHEREAS, pursuant to RCW 81.104.140, .160, and .170, the RTA is authorized, with voter approval, to levy, fix, impose, and collect a motor vehicle excise tax and a sales and use tax solely for the purpose of providing high capacity transportation service; and

WHEREAS, by Resolution No. 37, adopted September 23, 1994, the Board of the RTA fixed the boundaries of the Authority ("RTA District") for any purposes required by Chapters 81.104 and 81.112 RCW; and

WHEREAS, on November 5, 1996, at a general election held within the RTA District, the voters approved a ballot proposition authorizing the RTA to impose a sales and use tax up to

four-tenths of one percent and a motor vehicle excise tax of three-tenths of one percent for the sole purpose of providing high capacity transportation service as provided in Resolution No. 75, adopted by the RTA Board on August 23, 1996; and

WHEREAS, pursuant to RCW 81.104.140 and .160(2) and because it is imposing a voter-approved motor vehicle excise tax, the RTA is authorized to impose, levy, and collect a sales and use tax upon retail car rentals solely for the purpose of providing high capacity transportation service, and

WHEREAS, pursuant to RCW 81.104.140(6), the RTA is authorized to contract with the state for collection and transference of voter-approved local option revenue, and pursuant to RCW 81.104.190, the RTA is authorized to contract with the state department of revenue or other appropriate entities for administration and collection of RTA taxes;

NOW, THEREFORE, be it resolved by the Board of the Regional Transit Authority as follows:

Section 1. A sales and use tax is hereby levied, fixed, and imposed upon the occurrence of any taxable event within the RTA District. The tax shall be imposed upon and collected from those persons who are taxable by the state pursuant to Chapters 82.08 and 82.12 RCW. The rate of said tax shall be four-tenths of one percent of the selling price (in the case of a sales tax) or the value of the article used (in the case of a use tax).

Section 2. A motor vehicle excise tax is hereby levied, fixed, and imposed on the value of every motor vehicle owned by a resident of the RTA District. The rate of said tax shall be three-tenths of one percent of the value, as defined by Chapter 82.44 RCW, of every motor vehicle owned by a resident of the RTA District.

Section 3. A sales and use tax is hereby levied, fixed, and imposed upon retail car rentals within the RTA District that are taxable by the state under Chapters 82.08 RCW and 82.12 RCW. The rate of said tax shall bear the same ratio to the rate imposed under RCW 82.08.020(2) as the motor vehicle excise tax rate imposed under Section 2 of this Resolution bears to the excise tax

rate imposed under RCW 82.44.020(1) and (2). The base of the tax shall be the selling price of the vehicle in the case of a sales tax or the rental value of the vehicle used in the case of a use tax.

Section 4. The taxes levied, fixed, and imposed by Section 1, Section 2, and Section 3 of this Resolution shall be effective April 1, 1997.

Section 5. The Executive Director is authorized to enter in to a contract with the Department of Revenue for collection, transference, and administration of the taxes imposed by Section 1 and Section 3 of this Resolution and to enter into a contract with the Department of Licensing for collection, transference, and administration of the tax imposed by Section 2 of this Resolution. The contracts shall be in a form approved by legal counsel.

Section 6. The Board further authorizes the Executive Director to take any actions necessary to implement the policies and determinations of the Board pursuant to this Resolution.

ADOPTED by the Board of the Regional Transit Authority for the Pierce, King and Snohomish Counties region at its meeting held on February 13, 1997.

By Rob Drewa
Chair of the Board

ATTEST:

Marcia Walker
Board Administrator