HOUSE BILL 1284

State of Washington   **67th Legislature**   **2021 Regular Session**

By Representative Shewmake

 1   AN ACT Relating to voter-approved fuel tax rates in border area
 2   jurisdictions; and amending RCW 82.47.020.

 3   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

 4   **Sec. 1.**   RCW 82.47.020 and 1991 c 173 s 1 are each amended to
 5   read as follows:
 6   (1) The legislative authority of a border area jurisdiction may,
 7   by resolution for the purposes authorized in this chapter and by
 8   approval of a majority of the registered voters of the jurisdiction
 9   voting on the proposition at a general or special election, fix and
10   impose an excise tax on the retail sale of motor vehicle fuel and
11   special fuel within the jurisdiction. An election held under this
12   section must be held not more than twelve months before the date on
13   which the proposed tax is to be levied. The ballot setting forth the
14   proposition ((shall)) must state the tax rate that is proposed. The
15   rate of such tax ((shall be in increments of one-tenth of a cent per
16   gallon and shall)) may not exceed ((one cent)) two cents per gallon
17   in 2021. This two cents per gallon maximum tax rate may be adjusted
18   to reflect the percentage change in the implicit price deflator for
19   personal consumption expenditures for the United States as published
20   by the bureau of economic analysis of the federal department of

1 commerce, for the period of time between 2021 and when the tax is
2 placed on the ballot for voter approval.
3   (2) The tax imposed in this section shall be collected and paid
4 to the jurisdiction but once in respect to any motor vehicle fuel or
5 special fuel. This tax shall be in addition to any other tax
6 authorized or imposed by law.
7   (3) For purposes of this chapter, the term "border area
8 jurisdictions" means all cities and towns within ten miles of an
9 international border crossing and any transportation benefit district
10 established under RCW 36.73.020 which has within its boundaries an
11 international border crossing.

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