
SENATE BILL 6017

State of Washington

68th Legislature

2024 Regular Session

By Senators Shewmake and King

Prefiled 01/05/24.

1 AN ACT Relating to expanding the use of the border area fuel tax;
2 amending RCW 82.47.030; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** The legislature recognizes that the border
5 area fuel tax is not the state gas tax, but rather a local option,
6 voter-approved transportation tax collected locally to be used for
7 local transportation purposes. The legislature finds that because
8 this local option tax is not collected by the state of Washington, it
9 is not subject to the 18th amendment to the Washington state
10 Constitution and is therefore not required to be used exclusively for
11 highway purposes. The legislature further finds that during the
12 global COVID-19 pandemic, border areas were disproportionately hurt
13 economically due to border closures and experienced significant
14 reductions in tax revenues. The legislature further recognizes that
15 current law significantly restricts the use of the border area fuel
16 tax to street maintenance and construction. For example, the Point
17 Roberts area has over \$1,000,000 of border area fuel tax revenue that
18 remains unused due to the restrictive nature of the current law.
19 Therefore, the legislature intends with this act to expand the use of
20 the border area fuel tax to include transportation improvements more
21 broadly to provide border areas the flexibility to use this local

1 funding source to best meet the jurisdiction's local transportation
2 needs.

3 **Sec. 2.** RCW 82.47.030 and 1991 c 173 s 3 are each amended to
4 read as follows:

5 The entire proceeds of the tax imposed under this chapter, less
6 refunds authorized by the resolution imposing such tax and less
7 amounts deducted by the border area jurisdiction for administration
8 and collection expenses, shall be used solely for the purposes of
9 border area jurisdiction street maintenance and construction.
10 However, a border area jurisdiction not directly connected to the
11 continental United States may use the proceeds of the tax imposed
12 under this chapter for transportation improvements as defined in RCW
13 36.73.015.

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