H-3476.3

HOUSE BILL 2855

State of Washington 66th Legislature 2020 Regular Session

By Representatives Young, Walsh, and Barkis

AN ACT Relating to limiting the manner in which a road usage charge may be implemented; adding a new section to chapter 46.08 RCW; and creating a new section.

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

NEW SECTION. **Sec. 1.** As efforts have been underway to evaluate the possible future use of a road usage charge for motor vehicle travel, the legislature recognizes that significant public concern has emerged over the prospect of double taxation for motor vehicle travel on public highways in the state. The legislature recognizes that the state fuel excise tax may be supplemented or supplanted at some time in the future by a road usage charge for motor vehicles, and would like to provide the public with an assurance that individuals will not be required to pay both over the same time period by prohibiting this form of double taxation of the same activity. The legislature does not intend for any individual to be responsible for both at the same time. Rather, the legislature believes that any transition from a state fuel excise tax to a road usage charge that may be relied on in the future to provide funding for the transportation system must shift to a road usage charge without, for any period of time, placing a double taxation burden on any member of the public. The legislature also believes that, like

the state fuel excise tax, any revenue from a road usage charge for motor vehicle travel should be reserved exclusively for highway purposes.

NEW SECTION. **Sec. 2.** A new section is added to chapter 46.08 RCW to read as follows:

(1) No person required to pay the state motor vehicle fuel excise tax under chapter 82.38 RCW may be assessed a road usage charge for motor vehicle travel that occurs during the same time period for which the person is required to pay the state fuel excise tax for motor vehicle travel. This section does not prohibit a road usage charge for motor vehicle travel and a state fuel excise tax for motor vehicle travel under chapter 82.38 RCW from both being assessed at the same time provided that no person is required to pay both a road usage charge and a state fuel excise tax for the same period of time.

(2) Revenue collected by the state as a road usage charge for motor vehicle travel shall be paid into the state treasury and placed in a special fund to be used exclusively for highway purposes, and may only be used for the highway purposes permitted under Article II, section 40 of the state Constitution.

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