

RCW 82.12.0282 Exemptions—Use of vans as ride-sharing vehicles.

(1) The tax imposed by this chapter does not apply with respect to the use of passenger motor vehicles used primarily for ride sharing or ride sharing for persons with special transportation needs, as defined in RCW 46.74.010, if the vehicles are used as ride-sharing vehicles for thirty-six consecutive months beginning with the date of first use.

(2) (a) To qualify for the tax exemption, those passenger motor vehicles with three or more passengers, including the driver, used for ride sharing, must be operated either within the state's eight largest counties that are required to develop commute trip reduction plans as directed by chapter 70A.15 RCW, in other counties, or cities and towns within those counties, that elect to adopt and implement a commute trip reduction plan, or in other counties where the vehicle is registered with or operated by a public transportation agency.

Additionally at least one of the following conditions must apply: (i) The vehicle must be operated by a public transportation agency for the benefit of the general public; or (ii) the vehicle must be used by a major employer, as defined in RCW 70A.15.4010 as an element of its commute trip reduction program for their employees; or (iii) the vehicle must be owned and operated by individual employees and must be registered either with the employer as part of its commute trip reduction program or with a public transportation agency. Individual employee owned and operated motor vehicles will require certification that the vehicle is registered with a major employer or a public transportation agency. Major employers who own and operate motor vehicles for their employees must certify that the ride-sharing arrangement conforms to a carpool/vanpool element contained within their commute trip reduction program.

(b) Notwithstanding the ridership requirements under (a) of this subsection (2), unless the vehicle is operated by a public transportation agency, the vehicle must be used for ride sharing in the transport of at least five passengers. [2021 c 135 s 7; 2020 c 20 s 1477; 2014 c 97 s 504; 2001 c 320 s 5; 1999 c 358 s 11; 1996 c 88 s 4; 1993 c 488 s 4; 1980 c 166 s 2.]

Reviser's note: The tax preference enacted in section 7, chapter 135, Laws of 2021 expires January 1, 2032, pursuant to the automatic expiration date established in RCW 82.32.805(1)(a).

Effective date—2021 c 135: See note following RCW 46.18.285.

Effective date—2001 c 320: See note following RCW 11.02.005.

Effective date—1999 c 358 ss 1 and 3-21: See note following RCW 82.04.3651.

Construction—1996 c 88: "This act shall not be construed as affecting any existing right acquired or liability or obligation incurred under the sections amended or repealed in this act or under any rule or order adopted under those sections, nor as affecting any proceeding instituted under those sections." [1996 c 88 s 5.]

Severability—1996 c 88: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1996 c 88 s 6.]

Effective date—1996 c 88: "This act shall take effect July 1, 1996." [1996 c 88 s 7.]

Finding—Annual recertification rule—Report—1993 c 488: See notes following RCW 82.08.0287.

Severability—1980 c 166: See note following RCW 82.08.0287.

Ride-sharing vehicles—Special plates: RCW 46.18.285.