



**KING COUNTY**

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

**Signature Report**

**December 12, 2000**

**Ordinance 14003**

**Proposed No.** 2000-0639.2

**Sponsors** Nickels, Phillips, Fimia, Pelz,  
Gossett, Miller and Sullivan

1 AN ORDINANCE fixing and imposing an additional sales  
2 and use tax of two-tenths of one percent for the operation,  
3 maintenance and capital needs of King County Metro  
4 public transportation.

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BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

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**SECTION 1. Findings.** The council makes the following findings:

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A. King County is a home rule charter county with broad powers to provide

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public transportation within the county's geographic boundaries. Under this authority,

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chapter 36.56 RCW, chapter 35.58 RCW and other provisions of law, the county owns

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and operates an extensive system of buses, vanpools, accessible services vehicles, park

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and ride lots, transit centers, transit hubs and other transportation facilities within the

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county.

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B. The county's public transportation services and facilities provide mobility to

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residents, workers and visitors, carrying over three hundred thousand weekday riders and

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almost one hundred million annual riders. These services and facilities, although not

18 adequate to meet even the current demand, are essential to the functioning of key  
19 transportation corridors in the region. Without these services, traffic conditions, already  
20 estimated to be the third most congested in the nation, would worsen.

21 C. Repeal of the Motor Vehicle Excise Tax eliminated approximately one  
22 hundred ten million dollars of funding for the county's public transportation system.

23 D. Bridge funding from the state legislature and a series of administrative and  
24 service cuts and efficiencies has enabled the county to continue operating its public  
25 transportation system in 2000 with only minor reductions in service levels.

26 E. Without additional revenues, funding shortfalls in 2001 will require significant  
27 cuts in transit services. Even with proposed additional administrative savings in the 2001  
28 budget and a fare increase for some Metro Transit riders, roughly seven hundred  
29 thousand service hours or approximately twenty percent of the current county public  
30 transportation system would need to be eliminated to accommodate loss of Motor Vehicle  
31 Excise Tax revenue. Loss of these service hours would add approximately thirty-two  
32 thousand vehicles to the region's roadways.

33 F. In accordance with chapter 82.14 RCW and by approval of the qualified  
34 electorate, the county is currently imposing a retail sales and use tax of six-tenths of one  
35 percent for the operation, maintenance and capital needs of its public transportation  
36 system. In its 2000 session, the legislature authorized the county to fix and impose up to  
37 an additional three-tenths of one percent sales and use tax for public transportation  
38 system purposes, subject to voter approval under RCW 82.14.045.

39 G. In accordance with RCW 82.14.045, a proposition authorizing an additional  
40 sales and use tax of two tenths of one percent for the operation, maintenance and capital

41 needs of King County Metro public transportation was submitted to and approved by the  
42 qualified voters of King County at a county special election held in conjunction with the  
43 general election on November 7, 2000.

44 H. Imposing an additional sales and use tax of two-tenths of one percent in the  
45 county will enable the county to continue to operate transit at or above existing service  
46 levels, obviate the need for service cuts, and allow the county to improve existing  
47 facilities and modestly improve existing services. Funds from the measure will also  
48 enable the county to attract additional riders to the public transportation system

49 I. Lodging establishments of sixty or more units that are located within King  
50 County are subject to a special state excise tax for convention and trade center purposes  
51 under RCW 67.40.090. This tax is in addition to other general and special state and local  
52 sales and use taxes, including a special county tax that is imposed under RCW 67.28.180  
53 for various purposes including stadium, youth sports, tourism, arts and cultural museums.  
54 Increasing the county-imposed sales taxes for such establishments would effectively  
55 increase their lodging rates and thereby negatively affect this region's ability to attract  
56 tourists and conventions. It is therefore in the best interests of the county that such  
57 establishments that are already paying other county excise taxes be granted an exemption  
58 for or credit against the additional two-tenths of one percent retail sales and use taxes  
59 imposed under this ordinance for sales of lodging.

60 **SECTION 2. Imposition of additional sales and use tax.** A. For the purpose of  
61 providing funding for the operation, maintenance and capital needs of King County  
62 Metro public transportation, an additional sales and use tax of two-tenths of one percent  
63 is hereby levied, fixed and imposed effective April 1, 2001 on all taxable events within

64 King County as defined in chapter 82.08, 82.12 or 82.14 RCW except as provided in  
65 subsection B of this section. The tax shall be imposed upon and collected from those  
66 persons from whom sales tax or use tax is collected pursuant to chapter 82.08 or 82.14  
67 RCW, and shall be so collected commencing April 1, 2001, at the rate of two-tenths of  
68 one percent of the selling price (in the case of a sales tax) or value of the article used (in  
69 the case of a use tax). This additional sales and use tax shall be in addition to all other  
70 existing sales and use taxes, including the six-tenths of one percent public transportation  
71 sales and use taxes currently imposed by the county pursuant to RCW 82.14.045.

72 B. The tax imposed in subsection A of this section shall not apply to sales of  
73 lodging by a person or entity that is subject to the tax imposed in RCW 67.40.090 and to  
74 the county tax imposed under RCW 67.28.180.

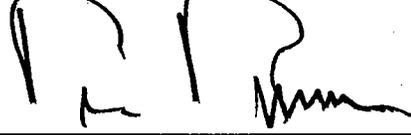
75 SECTION 3. Authority supplemental. The authority granted in this ordinance  
76 is supplemental to all other powers of the county and nothing in this ordinance shall be  
77 construed as limiting or restricting any powers or authority conferred upon the county by  
78 law.

79            SECTION 4. Severability. If any provision of this ordinance or its application to  
80 any person or circumstance is held invalid, the remainder of the ordinance or the  
81 application of the provision to other persons or circumstances is not affected.  
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Ordinance 14003 was introduced on 11/13/00 and passed as amended by the  
Metropolitan King County Council on 12/11/00, by the following vote:

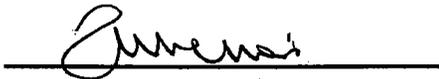
Yes: 11 - Mr. von Reichbauer, Ms. Miller, Ms. Fimia, Mr. Phillips, Mr. Pelz,  
Mr. McKenna, Ms. Sullivan, Mr. Nickels, Mr. Gossett, Mr. Vance and Mr.  
Irons  
No: 1 - Mr. Pullen  
Excused: 1 - Ms. Hague

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON



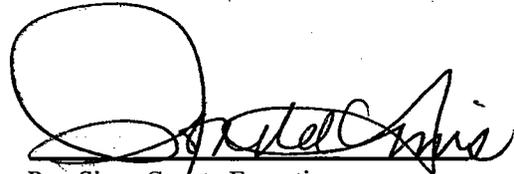
Pete von Reichbauer, Chair

ATTEST:



Anne Noris, Clerk of the Council

APPROVED this 15 day of December, 2000.



Ron Sims, County Executive

Attachments    None