

Multiple Agency Fiscal Note Summary

Bill Number: 5483 S SB	Title: Transportation revenue
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Estimated Cash Receipts

Agency Name	2021-23			2023-25			2025-27		
	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total	GF-State	NGF-Outlook	Total
Office of State Treasurer	0	0	0	0	0	0	(93,938,000)	(93,938,000)	0
Department of Revenue	(4,611,000)	(4,611,000)	86,250,000	(5,578,000)	(5,578,000)	168,194,000	(85,281,000)	(85,281,000)	184,056,000
Department of Licensing	0	0	760,634,008	0	0	798,627,395	0	0	817,863,392
Total \$	(4,611,000)	(4,611,000)	846,884,008	(5,578,000)	(5,578,000)	966,821,395	(179,219,000)	(179,219,000)	1,001,919,392

Agency Name	2021-23		2023-25		2025-27	
	GF- State	Total	GF- State	Total	GF- State	Total
Local Gov. Courts						
Loc School dist-SPI						
Local Gov. Other		(1,782,000)		(2,277,000)		(2,376,000)
Local Gov. Other	In addition to the estimate above, there are additional indeterminate costs and/or savings . Please see individual fiscal note.					
Local Gov. Total		(1,782,000)		(2,277,000)		(2,376,000)

Estimated Operating Expenditures

Agency Name	2021-23				2023-25				2025-27			
	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total	FTEs	GF-State	NGF-Outlook	Total
Office of State Treasurer	.0	0	0	0	.0	0	0	0	.0	0	0	0
Department of Commerce	.0	0	0	0	.0	0	0	0	.0	0	0	0
Department of Revenue	4.1	1,144,500	1,144,500	1,144,500	1.0	201,100	201,100	201,100	.7	141,800	141,800	141,800
Utilities and Transportation Commission	.1	0	0	34,925	.0	0	0	0	.0	0	0	0
Department of Licensing	9.3	0	0	3,978,000	8.4	0	0	3,112,000	6.1	0	0	2,817,000
Department of Transportation	Fiscal note not available											
Transportation Commission	.0	0	0	16,800	.0	0	0	0	.0	0	0	0
Total \$	13.5	1,144,500	1,144,500	5,174,225	9.4	201,100	201,100	3,313,100	6.8	141,800	141,800	2,958,800

Agency Name	2021-23			2023-25			2025-27		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	Non-zero but indeterminate cost and/or savings. Please see discussion.								
Local Gov. Total									

Estimated Capital Budget Expenditures

Agency Name	2021-23			2023-25			2025-27		
	FTEs	Bonds	Total	FTEs	Bonds	Total	FTEs	Bonds	Total
Office of State Treasurer	.0	0	0	.0	0	0	.0	0	0
Department of Commerce	.0	0	0	.0	0	0	.0	0	0
Department of Revenue	.0	0	0	.0	0	0	.0	0	0
Utilities and Transportation Commission	.0	0	0	.0	0	0	.0	0	0
Department of Licensing	.0	0	0	.0	0	0	.0	0	0
Department of Transportation	Fiscal note not available								
Transportation Commission	.0	0	0	.0	0	0	.0	0	0
Total \$	0.0	0	0	0.0	0	0	0.0	0	0

Agency Name	2021-23			2023-25			2025-27		
	FTEs	GF-State	Total	FTEs	GF-State	Total	FTEs	GF-State	Total
Local Gov. Courts									
Loc School dist-SPI									
Local Gov. Other	Non-zero but indeterminate cost and/or savings. Please see discussion.								
Local Gov. Total									

Estimated Capital Budget Breakout

NONE

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Prepared by: Kyle Siefering, OFM	Phone: (360) 995-3825	Date Published: Preliminary 4/22/2021
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Individual State Agency Fiscal Note

Bill Number: 5483 S SB	Title: Transportation revenue	Agency: 090-Office of State Treasurer
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Part I: Estimates

☐ No Fiscal Impact

Estimated Cash Receipts to:

ACCOUNT	FY 2022	FY 2023	2021-23	2023-25	2025-27
General Fund-State 001-1					(93,938,000)
Tacoma Narrows Toll Bridge Account-State 511-1	28,715,000	16,643,000	45,358,000	29,084,000	24,690,000
Forward Flexible Account-State New-1					93,938,000
Forward Washington Account-State New-1	(28,715,000)	(16,643,000)	(45,358,000)	(29,084,000)	(24,690,000)
Total \$					

Estimated Operating Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact . Factors impacting the precision of these estimates , and alternate ranges (if appropriate) , are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- ☒ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete entire fiscal note form Parts I-V.
- ☐ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete this page only (Part I).
- ☐ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

Legislative Contact:	Phone:	Date: 04/15/2021
Agency Preparation: Dan Mason	Phone: (360) 902-8990	Date: 04/16/2021
Agency Approval: Dan Mason	Phone: (360) 902-8990	Date: 04/16/2021
OFM Review: Ramona Nabors	Phone: (360) 902-0547	Date: 04/18/2021

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.

SSB 5483 creates the forward Washington account and forward flexible account, coupled with allowing both accounts to retain their earnings from investments.

Under sections 708 and 709 the state treasurer is directed to make additional transfers.

II. B - Cash receipts Impact

Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.

The section 708 and 709 transfers are included in this fiscal note.

Projected cash flows are currently unavailable; therefore, estimated earnings from investments are indeterminable.

II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: *List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Identify acquisition and construction costs not reflected elsewhere on the fiscal note and describe potential financing methods

NONE

IV. D - Capital FTE Detail: *List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part IVB*

NONE

Part V: New Rule Making Required

Individual State Agency Fiscal Note

Bill Number: 5483 S SB	Title: Transportation revenue	Agency: 103-Department of Commerce
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Part I: Estimates

☒ **No Fiscal Impact**

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

NONE

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact . Factors impacting the precision of these estimates , and alternate ranges (if appropriate) , are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- ☐ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete entire fiscal note form Parts I-V.
- ☐ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete this page only (Part I).
- ☐ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

Legislative Contact:	Phone:	Date: 04/15/2021
Agency Preparation: Karen McArthur	Phone: 360-725-4027	Date: 04/19/2021
Agency Approval: Joyce Miller	Phone: 360-725-2710	Date: 04/19/2021
OFM Review: Gwen Stamey	Phone: (360) 902-9810	Date: 04/20/2021

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.

Differences between SSB 5483 and SB 5483:

Sections 810, 811, and 812 referencing the Department of Commerce have been removed.

II. B - Cash receipts Impact

Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.

II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.

There is no impact to the department. The department does not execute or implement the activities stated in SSB 5483.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

NONE

III. B - Expenditures by Object Or Purpose

NONE

III. C - Operating FTE Detail: *List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part I and Part IIIA*

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Identify acquisition and construction costs not reflected elsewhere on the fiscal note and describe potential financing methods

NONE

IV. D - Capital FTE Detail: *List FTEs by classification and corresponding annual compensation. Totals need to agree with total FTEs in Part IVB*

NONE

Part V: New Rule Making Required

Department of Revenue Fiscal Note

Bill Number: 5483 S SB	Title: Transportation revenue	Agency: 140-Department of Revenue
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Part I: Estimates

☐ No Fiscal Impact

Estimated Cash Receipts to:

Account	FY 2022	FY 2023	2021-23	2023-25	2025-27
GF-STATE-State 01 - Taxes 01 - Retail Sales Tax	(1,700,000)	(2,600,000)	(4,300,000)	(5,200,000)	(84,900,000)
GF-STATE-State 01 - Taxes 05 - Bus and Occup Tax	(124,000)	(187,000)	(311,000)	(378,000)	(381,000)
Performance Audits of Government Account-State 01 - Taxes 01 - Retail Sales Tax	(3,000)	(4,000)	(7,000)	(8,000)	(8,000)
NEW-State 00 - 00 -	290,000	540,000	830,000	1,500,000	2,120,000
NEW-State 00 - 01 -		19,515,000	19,515,000	77,598,000	85,668,000
NEW-State 00 - 03 -	3,168,000	8,628,000	11,796,000	20,908,000	26,935,000
NEW-State 01 - Taxes 01 - Retail Sales Tax	22,590,000	36,137,000	58,727,000	73,774,000	154,622,000
Total \$	24,221,000	62,029,000	86,250,000	168,194,000	184,056,000

Estimated Expenditures from:

	FY 2022	FY 2023	2021-23	2023-25	2025-27
FTE Staff Years	5.4	2.8	4.1	1.0	0.7
Account					
GF-STATE-State 001-1	875,900	268,600	1,144,500	201,100	141,800
Total \$	875,900	268,600	1,144,500	201,100	141,800

Estimated Capital Budget Impact:

NONE

Request # 5483-2-1

Form FN (Rev 1/00) 169,838.00

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Bill # 5483 S SB

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact . Factors impacting the precision of these estimates , and alternate ranges (if appropriate) , are explained in Part II.

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- ☐ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete this page only (Part I).
- ☒ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

Legislative Contact:	Phone:	Date: 04/15/2021
Agency Preparation: Erin Valz	Phone: 360-534-1522	Date: 04/20/2021
Agency Approval: Don Gutmann	Phone: 360-534-1510	Date: 04/20/2021
OFM Review: Ramona Nabors	Phone: (360) 902-0547	Date: 04/20/2021

Request # 5483-2-1

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Briefly describe, by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.

Note: This fiscal note reflects language in SSB 5483, 2021 Legislative Session.

This fiscal note only addresses those sections of the bill that affect the Department of Revenue (Department).

SECTION 201(2) - Rental Car Tax

CURRENT LAW:

Retail rental car rentals are taxed at 5.9 percent and revenues are deposited in the multimodal transportation account.

PROPOSAL:

The rate of retail rental car tax is increased to 6.9 percent with 14.5 percent of the revenues deposited in a new forward flexible account created in section 802 of the bill.

This section of the bill is effective October 1, 2021.

SECTION 201(4) - Auto Parts and Accessories Retail Sales Tax

CURRENT LAW:

Currently, auto parts are subject to state and local sales tax.

PROPOSAL:

This section does the following:

- Imposes an additional 1.0 percent sales tax on sales of automotive parts and accessories. All additional revenues shall be deposited into the forward flexible account.

- "Automobile parts and accessories" is defined as any tangible personal property primarily used to improve, repair, replace, or serve as a component part of a motor vehicle, as defined in RCW 46.04.320. Automobile parts and accessories includes any tangible personal property designed to be attached to or used in connection with a motor vehicle to add to its utility or ornamentation, regardless of whether the tangible personal property is essential to the motor vehicles operation or use.

This section of the bill is effective October 1, 2021.

SECTION 201(5) - 202 Shift Car Sales and Use Tax on EVs/Hybrids

CURRENT LAW:

Retail sales and use taxes collected on the sales of electric and hybrid vehicles are deposited into the state general fund unless the vehicle qualifies for the sales and use tax exemption under RCW 82.08.9999 and 82.12.9999.

PROPOSAL:

Beginning July 1, 2025, all retail sales tax collected under RCW 82.08.020 on each retail sale of new or used electric or hybrid passenger or light truck vehicles must be deposited into the Forward Flexible Account.

Request # 5483-2-1

Beginning July 1, 2026, all use tax collected under RCW 82.12.020 for the use of new or used electric or hybrid passenger or light truck vehicles must be deposited into the Forward Flexible Account.

Retail sales and use taxes due on retail car rentals are exempt.

"Electric or hybrid vehicle" means:

- (1) an electric or hybrid vehicle that uses at least one method of propulsion that is capable of being reenergized by an external source of electricity; or
- (2) a hybrid electric and gasoline vehicle that is not a plug-in hybrid; or
- (3) an alternative fuel vehicle, including those powered by an electric fuel cell.

This section of the bill is effective October 1, 2021.

SECTION 201(7) - Peer-to-Peer Vehicle Rentals

CURRENT LAW:

Personal vehicle sharing transactions are assessed retail sales tax on the vehicle rental sales but not rental car tax.

PROPOSAL:

This bill amends RCW 82.08.020 to assess an additional five percent tax on personal vehicle sharing transactions. The revenue from the additional tax must be deposited in the forward flexible account.

"Personal vehicle sharing" has the same meaning as in RCW 48.175.005 and does not mean a "retail car rental" as defined in RCW 82.08.011.

This section of the bill is effective October 1, 2021.

SECTION 301 - Statewide Transportation Benefit Assessment

CURRENT LAW:

No similar assessment under current law.

PROPOSAL:

Section 301 - SPECIAL TRANSPORTATION BENEFIT ASSESSMENT

A statewide special transportation benefit assessment is imposed on developed parcels for the purposes of mitigating the impacts of growth on state transportation infrastructure throughout the state. The amount of the transportation benefit assessment is the increase in assessed value for the parcel resulting from new construction multiplied by the applicable rate :

- For residential developed parcels: \$1.50 per \$1,000 of assessed value.
- For manufacturing developed parcels: \$1.00 per \$1,000 of assessed value.
- For all other developed parcels not otherwise described: \$3.00 per \$1,000 of assessed value.

The following types of parcels are exempt from the transportation benefit assessment :

- Designated forestland under chapter 84.33 RCW.
- Current use agricultural or timberland under chapter 84.34 RCW.

The amount of the transportation benefit assessment is a lien against the property. The transportation benefit assessment fee must be collected concurrently with property taxes levied for collection in calendar year 2023, and thereafter.

All revenues generated under this section must be deposited into the forward flexible account.

This section of the bill is effective in Calendar Year 2023.

SECTION 512 - Third-Party Food Delivery Trips

CURRENT LAW:

There is currently no per trip fee on prearranged food delivery trips in the state of Washington.

PROPOSAL:

Beginning January 1, 2022, the Department will impose a 25 cent per trip fee on prearranged food delivery trips in the state of Washington. This fee shall be assessed on and paid by the third-party food delivery service provider on each order processed.

- "Food delivery contractor" means an individual who :

- Receives connections to potential food deliveries through a telephonic or digital network, including a website; and
- Uses that telephonic or digital network, including a website, to offer or provide a prearranged food delivery in exchange for compensation or payment of a fee.

- "Food delivery trips" are trips made by a food delivery contractor using a telephone, website or digital network provided by a third-party corporation, partnership, sole proprietorship, or other entity in which the driver is connected with a restaurant or similar business requesting delivery of prepared food products or a meal. Food delivery trips do not include deliveries provided by delivery drivers exclusively employed by a grocery store, mini-market, convenience store, or restaurant or other similar business actually preparing the food product or meal.

- "Trip" is defined as drop-off or delivery of a prepared food order at one geographic location.

- "Restaurant" has the same meaning as provided in RCW 82.08.9995, but excludes prepared food deliveries made by a nonprofit organization to senior citizens.

- "Third-party food delivery service provider" means the third-party corporation, partnership, sole proprietorship, or other entity that connects a driver to a restaurant or other similar business requesting delivery of a prepared food product or meal through a website, digital network, or using a telephone.

All revenues generated under this section must be deposited into the forward flexible account.

This section of the bill is effective January 1, 2022.

II. B - Cash receipts Impact

Briefly describe and quantify the cash receipts impact of the legislation on the responding agency , identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources . Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived . Explain how workload assumptions translate into estimates . Distinguish between one time and ongoing functions .

ASSUMPTIONS:

The NEW fund represents the Forward Flexible Account.

The NEW source represents the peer-to-peer vehicle rental tax.

The NEW2 source represents the statewide transportation benefit assessment tax.
The NEW3 source represents the third party delivery trip fee.

SECTION 201(2) - Rental Car Tax

- Retail rental car sales will continue at forecasted volumes.
- Eight months of impact in Fiscal Year 2022 due to October 1, 2021 effective date.
- Revenues as estimated assume passage of the proposal by April 25.

SECTION 201(4) - Auto Parts Retail Sales Tax

NOTE: It is likely that this proposal violates the Streamlined Sales and Use Tax Agreement (SSUTA) Section 308 because the additional sales tax rate applies only to the enumerated items. This could put all voluntary sales tax collections at risk.

- Excludes parts for vehicles used for public transportation.
- Five percent of sales at auto service or parts retailers are not auto parts.
- Excludes sales of auto parts from retailers that sell auto parts, but do not specialize in auto parts sales. (For example, sales of motor oil or windshield wipers at a convenience store).
- There will be a decrease in taxable sales as a result of the increase in price.
- There will be a small decrease in taxable sales as a result of businesses and individuals that will purchase auto parts from out-of-state and will not remit use tax.
- Fiscal Year 2020 reflects 8 months of impact due to the October 1, 2021, effective date.
- Compliance:
 - 90 percent revenue collections in Fiscal Year 2022,
 - 95 percent revenue collections in Fiscal Year 2023, and thereafter.
- Revenues as estimated assume passage of the proposal by April 25.

SECTION 201(5) - 202 Shift Car Sales and Use Tax on EVs/Hybrids

- The transfer from the general fund to the forward flexible account begins July 1, 2025 for retail sales tax transactions. Beginning July 1, 2026, use tax transactions are included. The transfer is based on when revenues are received. Therefore, a full year impact beginning Fiscal Year 2026.
- The performance audit account receives 0.16 percent of retail sales and use tax collections. These amounts are excluded from the transfer from the general fund to the motor vehicle fund.
- Revenues as estimated assume passage of the proposal by April 25.

SECTION 201(7) - Peer-to-Peer Vehicle Rentals

- This section is effective October 1, 2021, and impacts eight months of collections in Fiscal Year 2022.
- Peer-to-peer vehicle sharing (P2P) rental sales declined at the start of the pandemic, saw an increase in sales towards the end of 2020. The increase in sales is due to the rental car companies decreasing their fleet inventory in 2020 and more renters wanting to travel by car instead of air to decrease exposure to COVID.
- Peer-to-peer vehicle sharing market is expected to have a compound annual growth rate of 24% through 2026. After 2026, growth matches rental sales tax growth.
- Revenues as estimated assume passage of the proposal by April 25.

SECTION 301 - Statewide Transportation Benefit Assessment

- The revenue generated by Section 301 is not considered a property tax. If a court were to determine it to be a property tax, this could put all assessment collections at risk.

- Based on five years of state property tax collections, 53.24 percent of state property tax collections occur in April and 46.76 percent occur in October.
- Residential includes single family residential, duplexes, triplexes, fourplexes, residential condominiums, residential cabins, and vacation homes.
- Manufacturing includes all manufacturing such as but not limited to, food, textiles, lumber, paper, machinery, etc.
- Other developed parcels, includes all other land uses.
- Designated forestland under chapter 84.33 RCW, and designated agriculture or timberland under chapter 84.34 RCW, are exempt from this tax.
- County treasurers are able to make the necessary system changes in order to implement the collection of this fee for Calendar Year 2023.

SECTION 512 - Third-Party Food Delivery Trips

- Growth rate reflects average market growth of 13.5 percent for food delivery services in the US.
- January 1, 2022, effective date results in 5 months of collections in Fiscal Year 2022.

DATA SOURCES:

SECTION 201(2) - Rental Car Tax

- November 2020 Transportation Revenue Forecast

SECTION 201(4) - Auto Parts Sales & Use Tax

- Growth for vehicle repairs and parts are calculated using the IHS Markit November 2020 report.
- Washington State Department of Licensing.
- Department excise tax return data.

SECTION 201(5) - 202 Shift Car Sales and Use Tax on EVs/Hybrids

- November 2020 Transportation Revenue Forecast

SECTION 201(7) - Peer-to-Peer Vehicle Rentals

- Department of Revenue, excise tax returns
- Global Market Insights, Car Sharing Market Size by Model
- The Guardian, August 12, 2020, "Car sales rise and car-share companies boom as pandemic upends transportation "

SECTION 301 - Statewide Transportation Benefit Assessment

- Economic and Revenue Forecast Council November 2020 forecasts
- Department of Revenue, State Property Tax Model
- Department of Revenue, State Levy Calculations of Property Taxes Due in 2021
- County assessor data

SECTION 512 - Third-Party Food Delivery Trips

- Department of Revenue marketplace facilitator data
- US Census data, 2020
- Business of Apps revenue and usage statistics

REVENUE ESTIMATES

This bill increases state revenues by an estimated \$24.2 million in Fiscal Year 2022 and by \$62.0 million in Fiscal Year 2023
This bill decreases local revenues by an estimated \$700,000 in Fiscal Year 2022 and by \$1,100,000 in Fiscal Year 2023.

TOTAL REVENUE IMPACT:

State Government (cash basis, \$000):

FY 2022 -	\$ 24,221
FY 2023 -	\$ 62,029
FY 2024 -	\$ 82,063
FY 2025 -	\$ 86,131
FY 2026 -	\$ 90,340
FY 2027 -	\$ 93,716

Local Government, if applicable (cash basis, \$000):

FY 2022 -	(\$ 700)
FY 2023 -	(\$ 1,100)
FY 2024 -	(\$ 1,100)
FY 2025 -	(\$ 1,200)
FY 2026 -	(\$ 1,200)
FY 2027 -	(\$ 1,200)

For a summary of the revenue impact by section, please see the attachment to this fiscal note.

II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived . Explain how workload assumptions translate into cost estimates . Distinguish between one time and ongoing

ASSUMPTIONS:

Part II

- Section 201(2) Rental Car Tax - This legislation will affect 200 taxpayers.
- Section 201(4) Sales and Use Taxes on Automobile Parts - This legislation will affect 33,000 taxpayers.
- Section 201(5) Redirection of Sales and Use Tax on Electric, Hybrid, and Other Alternative Fuel Vehicles - This legislation will affect 1,550 taxpayers.
- Section 201(7) Peer-to-Peer Vehicle Rentals - This legislation will affect five taxpayers.

Part III - Special Transportation Benefit Assessment

- The Department will have minimal costs to implement this legislation and will absorb within current funding.

Part V

- Section 512 Third-Party Food Delivery Fees - This legislation will affect five taxpayers.

FIRST YEAR COSTS:

The Department will incur total costs of \$875,900 in Fiscal Year 2022. These costs include :

Labor Costs - Time and effort equates to 5.36 FTEs.

- Test and verify computer systems to change the Rental Car Tax rate and revise the funding allocation.
- Test and verify computer systems to create a new reporting line for sales of automobile parts and accessories. Included are dedicated funding, deductions, credits and configuring trust fund accountability.
- Test and verify computer systems to create a new reporting line for peer-to-peer vehicle rentals. Included are dedicated funding, deductions, credits and configuring trust fund accountability.

- Test and verify computer systems to create a new quantity reporting line for third-party food delivery fees.
- Revise paper returns and incorporate changes into the Use Tax return.
- Make changes to the imaging systems.
- Answer phone calls at the telephone information center on tax questions and tax return preparation from businesses, individuals and accountants.
- Create a Special Notice and identify publications and information that need to be created or updated on the Department's website.
- Respond to tax ruling requests, email inquiries.
- Update web pages, publications and forms for the reporting change.
- Process returns, payments and all associated work items, including issuing assessments for return errors and underpayments.
- Assist taxpayers with reporting questions and respond to inquiries via email, web message, and paper correspondence.
- Examine accounts and make corrections as necessary.
- Create two new Excise Tax Advisories.

Object Costs - \$300,600.

- Contract computer system programming.
- Print and mail special notices to taxpayers who do not file returns electronically.
- Acquire one additional seat license at the telephone information center.
- Print and mail additional paper returns, notices and correspondence.

SECOND YEAR COSTS:

The Department will incur total costs of \$268,600 in Fiscal Year 2023. These costs include :

Labor Costs - Time and effort equates to 2.8 FTEs.

- Ongoing computer system update and maintenance.
- Answer phone calls at the telephone information center on tax questions and tax return preparation from businesses, individuals and accountants.
- Respond to tax ruling requests, email inquiries.
- Process returns, payments and all associated work items, including issuing assessments for return errors and underpayments.
- Assist taxpayers with reporting questions and respond to inquiries via email, web message, and paper correspondence.
- Examine accounts and make corrections as necessary.

THIRD YEAR COSTS:

The Department will incur total costs of \$110,500 in Fiscal Year 2024. These costs include :

Labor Costs - Time and effort equates to 1.1 FTEs.

- Ongoing computer system update and maintenance.
- Process returns, payments and all associated work items, including issuing assessments for return errors and underpayments.
- Assist taxpayers with reporting questions and respond to inquiries via email, web message, and paper correspondence.
- Examine accounts and make corrections as necessary.

ONGOING COSTS:

Ongoing costs for Fiscal Year 2025 equal \$90,600 and include similar activities described in the third year costs. Time and effort equates to 0.9 FTE.

Part III: Expenditure Detail

III. A - Expenditures by Object Or Purpose

	FY 2022	FY 2023	2021-23	2023-25	2025-27
FTE Staff Years	5.4	2.8	4.1	1.0	0.7
A-Salaries and Wages	345,400	172,300	517,700	129,900	91,800
B-Employee Benefits	124,300	62,000	186,300	46,700	33,000
C-Professional Service Contracts	294,800		294,800		
E-Goods and Other Services	74,000	31,000	105,000	22,100	15,400
J-Capital Outlays	37,400	3,300	40,700	2,400	1,600
Total \$	\$875,900	\$268,600	\$1,144,500	\$201,100	\$141,800

III. B - Detail: *List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part I and Part IIIA*

Job Classification	Salary	FY 2022	FY 2023	2021-23	2023-25	2025-27
EMS BAND 4	119,061	0.0		0.0		
EMS BAND 5	139,090	0.0		0.0		
EXCISE TAX EX 1	43,392	0.4	0.3	0.4		
EXCISE TAX EX 2	54,108	0.4	0.3	0.4	0.3	0.2
EXCISE TAX EX 3	59,688	0.6	0.4	0.5	0.2	0.1
EXCISE TAX EX 4	65,928	0.1	0.1	0.1		
IT SYS ADM-JOURNEY	89,916	0.5		0.3		
MGMT ANALYST4	70,956	1.1	0.8	1.0	0.5	0.3
MGMT ANALYST5	78,408	0.5	0.3	0.4	0.1	0.1
RECORDS MGMT SUPV	67,560	0.4		0.2		
TAX INFO SPEC 1	43,392	0.7	0.3	0.5		
TAX INFO SPEC 4	64,332	0.5	0.3	0.4		
TAX POLICY SP 2	72,756	0.0		0.0		
TAX POLICY SP 3	82,344	0.1		0.1		
TAX POLICY SP 4	88,644	0.0		0.0		
WMS BAND 3	101,257	0.0		0.0		
Total FTEs		5.4	2.8	4.1	1.0	0.7

III. C - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Identify acquisition and construction costs not reflected elsewhere on the fiscal note and describe potential financing methods

NONE

None.

Request # 5483-2-1

Part V: New Rule Making Required

Individual State Agency Fiscal Note

Bill Number: 5483 S SB	Title: Transportation revenue	Agency: 215-Utilities and Transportation Commission
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Part I: Estimates

☐ No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

	FY 2022	FY 2023	2021-23	2023-25	2025-27
FTE Staff Years	0.2	0.0	0.1	0.0	0.0
Account					
Public Service Revolving Account-State 111-1	34,925	0	34,925	0	0
Total \$	34,925	0	34,925	0	0

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact . Factors impacting the precision of these estimates , and alternate ranges (if appropriate) , are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- ☐ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete entire fiscal note form Parts I-V.
- ☒ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete this page only (Part I).
- ☐ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

Legislative Contact:	Phone:	Date: 04/15/2021
Agency Preparation: Amanda Hathaway	Phone: 360-664-1249	Date: 04/20/2021
Agency Approval: Amanda Hathaway	Phone: 360-664-1249	Date: 04/20/2021
OFM Review: Jenna Forty	Phone: (564) 999-1671	Date: 04/21/2021

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.

The department of licensing must convene a work group to negotiate and develop a comprehensive framework and recommendations for: (i) The regulation of transportation network companies within the state of Washington; and (ii) Coordinated linkages with existing systems for taxi and for hire services regulated by state and local governments. Relevant representatives from the UTC must be involved in the work group.

The work group must periodically provide updates to the joint transportation committee and must attempt to develop a comprehensive framework and recommendations for regulatory fees, the most effective and efficient state and local regulatory structure or structures, the most effective public safety aspects including the type of required background checks, appropriate driver compensation policies, and other ways to improve the consistency and overall effectiveness and competitive fairness of the current regulatory systems.

The department, utilizing the work of the work group is directed to issue a report of its agreed to framework and recommendations, including draft legislation, to the house and senate transportation committees by December 1, 2022.

II. B - Cash receipts Impact

Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.

none.

II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.

Participation in the Department of Licensing TNC Work Group

Sec. 511 – The Commission assumes a total of five (5) work group meetings with the first meeting occurring in January 2022. In addition to prep time needed for the work group meetings the Commission assumes time will be needed to participate and engage in the negotiations in developing a comprehensive framework and recommendations for the regulation of transportation network companies within the state of Washington. The Commission further assumes participation in the periodic work group updates to the joint transportation committee and a focused review and participation of the work group discussions on recommendations related to TNC regulatory fees, the most effective and efficient state and local regulatory structure or structures, the most effective public safety aspects including the type of required background checks, appropriate driver compensation policies, and other ways to improve the consistency and overall effectiveness and competitive fairness of the current regulatory systems.

\$34,925 (Assistant Director, Transportation Safety = .04; Transportation Safety Specialist 5 = .04; Policy Advisor = .04; Legislative Liaison = .03; Consumer Protection Manager = .03; Regulatory Analyst 3 = .02 and Administrative Law Judge = .02)

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2022	FY 2023	2021-23	2023-25	2025-27
111-1	Public Service Revolving Account	State	34,925	0	34,925	0	0
Total \$			34,925	0	34,925	0	0

III. B - Expenditures by Object Or Purpose

	FY 2022	FY 2023	2021-23	2023-25	2025-27
FTE Staff Years	0.2		0.1		
A-Salaries and Wages	23,759		23,759		
B-Employee Benefits	8,315		8,315		
C-Professional Service Contracts					
E-Goods and Other Services	2,851		2,851		
G-Travel					
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total \$	34,925	0	34,925	0	0

III. C - Operating FTE Detail: *List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part I and Part IIIA*

Job Classification	Salary	FY 2022	FY 2023	2021-23	2023-25	2025-27
Administrative Law Judge	111,996	0.0		0.0		
Asst. Director, Transportation Safety	96,528	0.0		0.0		
Consumer Protection Manager	73,788	0.0		0.0		
Director, Transportation Safety	103,872	0.0		0.0		
Legislative Liaison	105,525	0.0		0.0		
Policy Advisor	109,284	0.0		0.0		
Regulatory Analyst 3	90,883	0.0		0.0		
Transportation Safety Specialist 5	100,308	0.0		0.0		
Total FTEs		0.2		0.1		0.0

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact**IV. A - Capital Budget Expenditures**

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Identify acquisition and construction costs not reflected elsewhere on the fiscal note and describe potential financing methods

NONE

IV. D - Capital FTE Detail: *List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part IVB*

NONE

Part V: New Rule Making Required

Individual State Agency Fiscal Note

Bill Number: 5483 S SB	Title: Transportation revenue	Agency: 240-Department of Licensing
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Part I: Estimates

☐ No Fiscal Impact

Estimated Cash Receipts to:

ACCOUNT	FY 2022	FY 2023	2021-23	2023-25	2025-27
ORV & Nonhighway Vehicle Account-State 01B-1	840,000	1,033,000	1,873,000	2,094,000	2,123,000
Snowmobile Account-State 01M-1	281,000	293,000	574,000	589,000	590,000
Aeronautics Account-State 039-1	795,000	1,211,000	2,006,000	2,590,000	2,605,000
Highway Safety Account-State 106-1	684,000	936,000	1,620,000	1,900,000	1,920,000
DOL Tech Improve and Data Mgmnt Account-State 19t-1	190,000	253,000	443,000	506,000	506,000
Multimodal Transportation Account-State 218-1	1,134,000	1,516,000	2,650,000	3,042,000	3,056,000
Agency Financial Transaction Account-State 24K-1	1,497,570	856,438	2,354,008	1,903,395	2,013,392
Recreation Resources Account-State 267-1	2,148,000	2,641,000	4,789,000	5,353,000	5,431,000
NOVA Program Account-State 268-1	1,184,000	1,456,000	2,640,000	2,951,000	2,993,000
Forward Flexible Account-State NEW-1	16,650,000	26,990,000	43,640,000	68,173,000	74,079,000
Forward Washington Account-State NEW-1	348,833,000	349,212,000	698,045,000	709,526,000	722,547,000
Total \$	374,236,570	386,397,438	760,634,008	798,627,395	817,863,392

Estimated Operating Expenditures from:

	FY 2022	FY 2023	2021-23	2023-25	2025-27
FTE Staff Years	10.4	8.2	9.3	8.4	6.1
Account					
Highway Safety Account-State 106-1	70,736	0	70,736	0	0
Motor Vehicle Account-State 108-1	945,694	607,562	1,553,256	1,208,912	803,608
Agency Financial Transaction Account-State 24K-1	1,497,570	856,438	2,354,008	1,903,088	2,013,392
Total \$	2,514,000	1,464,000	3,978,000	3,112,000	2,817,000

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact . Factors impacting the precision of these estimates , and alternate ranges (if appropriate) , are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- ☐ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete entire fiscal note form Parts I-V.
- ☒ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete this page only (Part I).
- ☐ Capital budget impact, complete Part IV.
- ☐ Requires new rule making, complete Part V.

Legislative Contact:	Phone:	Date: 04/15/2021
Agency Preparation: Don Arlow	Phone: (360) 902-3736	Date: 04/21/2021
Agency Approval: Kristin Bettridge	Phone: 360-902-3644	Date: 04/21/2021
OFM Review: Kyle Siefering	Phone: (360) 995-3825	Date: 04/22/2021

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.

This bill amends several transportation-related fees and taxes, and creates two new transportation accounts, the Forward Washington Account, and the Forward Flexible Account.

Notes: Effective dates and implementation

- Due to the July 1, 2021 effective date of fuel tax increases, the Department of Licensing (DOL) will require \$34,700 from the Motor Vehicle Account (fund 108-1) in the 2021 supplemental budget to accomplish information technology systems changes.
- Certain fee changes, such as vehicle registration fees, require additional lead time to account for registration renewal lead time. DOL cannot implement fee changes due upon registration by the effective dates in the bill. Relevant sections are 401, 402, 410, 411, and 412. For purposes of this fiscal note, cash receipts estimates are based on the bill's effective dates, and would be subject to revision following adoption of modified dates.

SSB 5483 compared to SB 5483: SSB 5483 makes several changes that include the following:

- Removes the per-mile/RUC implementation language (previous Sections 701-709; SSB 5444);
- Removes the increase on Watercraft Excise Tax (previous Section 603);
- Moves for-hire per trip fees to January 2023 (previous Section 511 For Hire Vehicle Per Trip Fees).

SSB 5483 also includes technical changes from the original bill:

- Corrects the start date for the deposit of sales and use tax revenues on electric and hybrid vehicles from 2026 to 2025 and aligns the terms used to describe the types of vehicles to that in other statutes;
- Includes a cross-reference related to the freight project fee increase;
- Modifies the distribution of the motor home weight fee so that only the fee increase portion is deposited in the Forward Flexible Account;
- Makes changes to further clarify the one-time nature of the statewide special transportation benefit assessment;
- Corrects an error with the \$1 title fee increase;
- Adds an additional statutory reference dealing with the distribution of the increased driver's license fee revenue;
- Aligns payment due dates for aircraft fuel tax with those of other motor vehicle and special fuel taxes;
- Removes the drone registration fee provisions which are included in SHB 1379 which has passed the Legislature.

The changes in SSB 5483 reduce contractor costs for information technology systems changes, and reduce expected credit card costs. Removing the EV road usage charge component also eliminates contract management support that was scheduled to begin in FY 2025.

2.A – Brief Description Of What The Measure Does That Has Fiscal Impact

Part 1: Motor Vehicle Fuel & Aircraft Fuel Taxes

Section 101. Amends RCW 82.38.030 that beginning on July 1, 2021, an additional and cumulative tax rate of nine and eight-tenths cents per gallon of fuel is imposed on fuel licensees.

Section 102. Amends RCW 46.68.090 to note that the remaining net tax amount collected under RCW 82.38.030 (9) is distributed to the forward Washington account created in section 801.

Section 103. Amends RCW 46.09.520 that the refund from the motor vehicle fund one percent of the motor vehicle fuel tax revenues collected under chapter 82.38 RCW is based on: (a) A tax rate of: forty four and seven-tenths cents per gallon beginning on July 1, 2021.

Section 104. Amends RCW 46.10.530 to modify the motor vehicle fuel tax that is tax on snowmobile fuel to forty-four and seven-tenths cents per gallon of motor vehicle fuel beginning on July 1, 2021.

Section 105. Amends RCW 79A.25.070 to modify the marine fuel tax to forty-four and seven-tenths cents per gallon of motor vehicle fuel beginning on July 1, 2021.

Section 106. Amends RCW 82.42.020 to modify the the excise tax rate of aircraft fuel to 16 cents on each gallon of aircraft fuel sold, delivered or used in the state.

Part II: Rental Car Tax, Sales and Use Taxes on Automobile Parts, Redirection of Sales and Use Tax on Electric, Hybrid, and Other Alternative Fuel Vehicles

Section 201. Amends RCW 82.08.020:

- (1) Modifies the sales tax on retail rental cars.
- (2) 14.5 percent of the revenues must be deposited into the forward flexible account and the remainder of the revenue must be deposited in the multimodal transportation account.
- (4) Modifies the sales tax on automobile parts and accessories.
- (5) Beginning July 1, 2025, all revenue collected on the retail sales of new and used electric or hybrid vehicle that is a passenger car or light truck, including private-party sales, but excluding retail car rentals must be deposited in the forward flexible account.
- (7) Creates an additional tax on personal vehicle sharing transactions equal to five percent of the selling price. "Personal vehicle sharing" has the same meaning as in RCW 48.175.005 and does not mean a "retail car rental" as defined in RCW 82.08.011.

Section 202. Amends RCW 82.12.020:

- (6) Beginning July 1, 2026, all use tax revenue collected on new and used electric or hybrid vehicle that is a passenger car or light truck, including private-party sales, but excluding retail car rentals must be deposited in the forward flexible account.

Part III: Special Transportation Benefit Assessment

Section 301. Creates a new section in Chapter 36.01 RCW to impose a special transportation benefit assessment on developed parcels for the purposes of growth on state transportation infrastructure.

Part IV: Vehicle and Other Related Fees

Section 401. Amends RCW 46.17.355:

- (7) Starting October 1, 2021; increases the freight project fee to five percent of the license fee, rounded to the nearest whole dollar. All proceeds must be distributed to the new Forward Washington account.
- (8) Starting July 1, 2021, adds the additional \$10 license weight fee on vehicles (originally July 1, 2022) and directs all revenue to until June 30, 2022, to the forward Washington account and must be distributed under RCW 46.68.035 after June 30, 2023.

Section 402. Amends RCW 46.17.365:

(2) The motor home vehicle weight fee is \$75 until October 1, 2021, and \$95 after October 1, 2021. The fee must be distributed under RCW 46.68.415.

(3) Starting July 1, 2021, adds the additional \$10 license weight fee on vehicles (originally July 1, 2022). The fee increase must be deposited in the Forward Washington account.

Section 403. Amends RCW 46.17.400 to increase the vehicle trip permit fee from \$25 to \$45.

Section 404. Amends RCW 46.68.455 to direct the additional \$20 from the vehicle trip permit fee to the Forward Washington account.

Section 405. Amends RCW 46.17.200 to increase the following fees and directs the additional \$5 to the Forward Washington account:

- Original issue: \$15.00 (currently \$10)
- Replacement plate: \$15.00 (currently \$10)
- Original issue, motorcycle \$6.00 (currently \$4)
- Replacement, motorcycle \$6.00 (currently \$4)

Section 406. Amends RCW 46.17.100 to direct \$1 of the title application fee to the Forward Washington account.

Section 407. Amends RCW 46.17.160 to increase the application for a quick title from \$50 to \$55.

Section 408. Amends RCW 46.68.025 directs the additional \$5 of the quick title fee to to the Forward Washington account.

Section 409. Amends RCW 46.17.120 to increase the stolen vehicle check fee from \$15 to \$25 for vehicles that were previously titled outside of the state or country. \$15 must be distributed per RCW 46.68.020 and the additional \$10 must be distributed to the Forward Washington account.

Section 410. Amends RCW 46.17.015 to add trucks (RCW 46.16A.455) to the list of vehicles subject to the \$0.25 license plate technology fee and directs that fee to the Forward Flexible account.

Section 411. Amends RCW 46.17.025 to add trucks (RCW 46.16A.455) to the list of vehicles subject to the \$0.50 license service fee and directs that fee to the Forward Washington account.

Section 412. Amends RCW 46.17.345 to increase the intermittent trailer registration fee from \$187.50 to \$200 and directs that additional \$12.50 to the Forward Washington account.

Section 413. Amends RCW 46.17.350 to increase the registration fee for single axle trailers from \$15 to \$20.

Section 414. Amends RCW 46.68.035 to direct the additional \$5 trailer fee (from the previous section) to the Forward Washington account.

Section 415. Amends RCW 46.12.635 to increase the vehicle look-up fee from \$2 to \$4 and directs 50 percent of the fee revenue to the highway safety fund and 50 percent in the Forward Flexible account.

Section 416. Amends RCW 46.12.630:

- Beginning July 1, 2025, charge \$50 per 1,000 individual registered or legal owners included on a list requested by a private entity.
- Beginning July 1, 2025, 5 cents per individual registered or legal vehicle or vessel owner record provided to the private entity.

The department must deposit 50 percent of any moneys collected under this subsection to the department of licensing

technology improvement and data management account created in RCW 46.68.063 and the remainder to the forward flexible account.

Part V: Driver's License and Identocard Fees and Other Driver Fees, For Hire Vehicle Per Trip Fees, Third-Party Food Delivery Fees

Section 501. Amends RCW 46.20.202 to increase the following fees, beginning October 1, 2021 :

- EDL/EID: \$42 (or \$7 each year if less than 6 years)
- o \$24 deposited to Highway Safety fund
- o \$18 deposited to Forward Flexible account

Sections 502-506. Amends RCW 46.20.161, RCW 46.20.181, RCW 46.20.117 to increase the following fees, beginning October 1, 2021:

- Driver license: \$60 (or \$10 each year)

Sections 507-508. Amends RCW 46.68.041 to distribute the driver license and identocard fees as follows :

- Sixty-three percent of each fee to the impaired driving safety account ;
- \$6 to the Forward Flexible account.

Section 509. Amends RCW 46.52.130 to set the bulk driver license monitoring fee to 8 cents per record and increases the ADR fee to \$14.

\$1 of the driver's abstract fee will be deposited in the forward flexible account, with the remainder distributed as follows:

- Fifty percent must be deposited in the highway safety fund;
- Fifty percent must be deposited according to RCW 46.68.038.

Driver record monitoring fee:

- 75 percent of the fee must be deposited in the highway safety fund ;
- 25 percent must be deposited in the forward flexible account.

Section 510. Amends RCW 46.20.200 to increase the replacement fee to change or correct material information from \$10 to \$20.

Section 511. A new section is created in Chapter 46.01 RCW.

(1) Establishes the per-trip fees for prearranged rides by transportation network company (TNC) drivers operating in the state.

(2) Beginning on January 1, 2023, the department shall charge a \$0.50 per trip fee on on prearranged and nonprearranged rides by for hire vehicles, unless in a county with a population of 2 million, then the fee is \$0.25 per trip.

(3) DOL must adopt rules to implement this section, including :

- a. The administration, enforcement and collection of the fee
- b. Audit requirements
- c. Penalties for drivers and companies in noncompliance
- d. Implementation of cooperative arrangements eith cities, counties, and port districts.

(4) All revenues from this new fee are to be deposited in the Forward Flexible account.

(5) Establishes definitions

(6) By August 1, 2021, DOL must convene a workgroup to develop a comprehensive framework and recommendations and must issue a report of its agreed to framework and recommendations, including draft legislation to the legislature by December 1, 2022.

Section 512. A new section is created in Chapter 82.02 RCW to establish the per-trip fees for on prearranged food delivery trips by third-party food delivery service providers operating in the state.

Part VI: Capital Vessel Surcharge, Watercraft Excise Tax

Section 601. Amends RCW 47.60.315 to create an additional vessel replacement surcharge of \$0.25 on every one-way and round-trip ferry fare sold, including multiride and monthly pass fares.

Section 602. Amends RCW 46.70.322 to direct this new vessel replacement surcharge to the capital vessel replacement account.

Part VII Other Provisions

Section 701. Adds a new section in Chapter 46.68 RCW to create the Forward Washington Account.

Section 702. Adds a new section in Chapter 46.68 RCW to create the Forward Flexible Account.

Section 706. Amends RCW 46.70.180 allow motor vehicle dealers to charge \$200 per vehicle sale or lease to recover administrative costs of a transaction.

Section 707. Repeals the following acts or parts of acts :

- (1) RCW 47.46.190 (Tacoma Narrows bridge facility funding—Intent)
- (2) RCW 47.46.200 (Reports—Determination of contribution amount from nontoll sources)
- (3) 2018 c 195 s 3.

Part IX Miscellaneous Provisions

Sec. 801. Sections 101 through 105, 401, 402, 511, 512, 601, 602, and 701 through 711 take effect July 1, 2021 (emergency clause).

Sec. 802. Section 704 of this act expires July 1, 2024.

Sec. 803. Section 705 of this act takes effect July 1, 2024.

Sec. 804. Sections 502, 505, and 507 of this act expire January 1, 2022.

Sec. 805. Sections 503, 506, and 508 of this act take effect January 1, 2022.

Sec. 806. Sections 106, 201 through 301, 403 through 502, 504, 505, 507, 509, and 510 take effect October 1, 2021.

II. B - Cash receipts Impact

Briefly describe and quantify the cash receipts impact of the legislation on the responding agency , identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources . Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates . Distinguish between one time and ongoing functions .

This bill includes numerous increases for both vehicle and driver related fees. DOL used data from the March 2021 transportation revenue forecast, supplemented with information from the Washington State Department of Transportation (DOT). Fee changes are then attributed to 12 different accounts, including the new Forward Washington Account and the Forward Flexible Account. For purposes of this fiscal note, cash receipts are based on the effective dates of the changes in the bill. See attachment 1 for a summary of cash receipts by section and fee title. See attachment 2 for a summary of cash receipts by account.

II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates . Distinguish between one time and ongoing functions .

The department will require additional resources in several functional areas to fully support this bill.

Customer Service Center

The Customer Service Center will need additional staff to answer increased calls resulting from the changes in this bill. DOL's past experience with fee changes has shown that they initially result in additional calls as customers request information and clarification on fees. The number of calls declines in subsequent years as people become familiar with the changes. DOL will add 4.0 Customer Service Specialist 2 positions in the FY 2021-23 biennium, reduced to 2.0 positions in the FY 2025-27 biennium.

Credit card fees

Approximately 45 percent of customers renew their vehicle registrations, driver licenses, and identification cards online and pay with a credit card. This use rate represents 35 percent of the total value of the payments. The credit card fees of 3 percent are based on the amount of the charge. The following table shows the expected increase in credit card costs. Using these percentages, DOL will require \$1,875,000 in the 2021-23 biennium to cover the increased costs of credit card service fees.

DOL Professional and Technical Support

DOL's forecasting unit will require a Tax Policy Specialist 3 at 0.5 FTE in FY 2022 and ongoing. This position will track the new revenue forecasts. The Tax Policy Specialist 3 will work with stakeholders and manage the forecast of revenue for new accounts created in the bill, including updating the OFM revenue allotment system for initial allotments and quarterly forecasts. The new revenue streams will be part of the transportation forecast, which requires a 16-year forecast, presentation, and approval of the Transportation Revenue Forecast Council.

DOL's Revenue Accounting will require a Fiscal Analyst 2 at 1.0 FTE in FY 2022 and ongoing. This position will manage financial workflows for additional revenue account codes, to record the new fee distributions, and to reconcile and report those fees to other agencies and the State Treasurer.

Standard FTE goods and services (object E) costs are included on Table 3.B.1. Standard FTE costs do not include objects EM (AG services), ER (contractual services), and EZ (Other goods & Svcs) which are also shown in Table 3.B.1.

For-Hire Vehicles and Transportation Network Company Fees

Section 511 requires that by August 1, 2021, DOL must convene a work group to negotiate and develop a comprehensive framework and recommendations for:

- The regulation of transportation network companies, and
- Coordinated linkages with existing systems for taxi and for-hire services regulated by state and local governments.

A final report of an agreed to framework and recommendations, including draft legislation, must be submitted by December 1, 2022 to the Senate and House transportation committees. Staff support for this effort will be provided using existing DOL resources.

Information Services

This bill will require significant modifications to DOL's information technology systems. The agency will use appropriated funds to hire contract programmers to accomplish this work or to support current staff implementing this legislation within the required timeline. Appropriated funds may also be used to hire agency temporary staff to support permanent staff assigned to this legislative effort.

Any change requires a process to ensure changes are correctly applied to the system. This involves Project Managers that manage the team that completes the update, business analyst that documents and reviews the system changes, architect services that analyzes how the update could have an effect on other systems or DOL processes, developers who create the change, and testers and quality assurance teams that ensure the update is working correctly.

What DOL will implement:

DRIVES

Gas Tax:

1. Section 101 amends 82.38.030 to: (90 day sine die) (PFRT /DRIVES)
 - a. Increase the MV Fuel & Aircraft Fuel Tax rate from 49.4 to 59.2 cents per gallon beginning 7/1/2021.
 - b. An effective date of July 1, 2021 works well for Fuel Tax Rate updates in regards to Fuel Tax reporting and Unlicensed Refund calculations (the alternative would be January 1st). Implementation would include system updates, testing, and stakeholder communications.
2. Sec 102. Amends RCW 46.68.090 to set the distribution of the fuel tax increase in Section 101 to be distributed to the Forward Washington Account (new) (PRFT)
3. Sec 103. Amends RCW 46.09.520 to set the refund of the fuel tax increase in Section 101 to be distributed by the state treasurer (general funds)(PRFT)
4. Sec 104. Amends RCW 46.10.530 to set the refund of the fuel tax increase in Section 101 to be distributed by the state treasurer (snowmobile fuel tax)(PRFT)
5. Sec 105. Amends RCW 79A.25.070 to set the refund of the fuel tax increase in Section 101 to be distributed by the state treasurer (marine fuel tax)(PRFT)
6. Sec 106. Amends RCW 82.42.020 to increase aircraft fuel tax by \$0.05 /gallon effective October 1, 2021 (per Section 910).

Vehicles:

2. Modify the distribution for use tax when collected for electric or hybrid vehicles. 7/1/26 Section 202
3. Creates A new fee 5% (of gross weight fee) freight project fee effective 10/1/21 for vehicles with a gross weight or more than 10,000 lbs, unless exempt, including distribution. Section 401
4. Changes the effective date of the additional \$10 fee imposed on vehicles with a declared gross weight of less than or equal to 12,000 lbs. from 7/1/2022 to 7/1/2021. 7/1/2021 Section 401
5. Modify existing and create a new \$95 motor home weight fee, including new distribution. 10/1/21 - Section 402
6. Modify existing and create a vehicle \$45 trip permit fee, including new distribution. 10/1/21 - section 403-404
7. Modify existing and create plates fees, including changing distribution: 10/1/21 section 405
 - a. Original \$15
 - b. Replacement \$15
 - c. Original motorcycle \$6
 - d. Replacement motorcycle \$6
8. Modify existing and create two title application fees, including distribution: 10/1/21 section 406, 409
 - a. Original \$15
 - b. Transfer \$25
9. Modify existing and create a new \$45 vehicle trip permit fee, including distribution. 10/1/21 section 403-404
10. Modify existing and create a new \$55 quick title fee, including distribution. 10/1/21 section 407-408
11. Modify logic to charge the \$0.25 license technology fee and \$0.50 license service fee for trucks exceeding 6000 lbs. scale weight, including distribution. 10/1/2021 section 410-411
12. Modify existing and create a new \$200 permanent intermittent trailer fee, including distribution. 10/1/21 section 412
13. Modify existing and create a new \$20 private use single-axel trailer fee, including distribution. 10/1/21 section 413-414
14. Modify existing and create a new \$4 record charge, including distribution. 10/1/21 section 415
15. Modify existing and create a new \$50 fee per 1000 vehicle records or \$0.05 per vehicle /vessel record when list of records provided, including distribution. 7/1/25 section 416
16. Modify vehicle renewal notices to change language when describing how funds are used. 10/1/21 section 401, 402, 410-411, 413-414

Drivers:

17. Modify existing and create two new \$7 fees for enhanced license or identicards upon issuance, renewal or extension, including distribution. 10/1/21 section 501
18. Modify existing and create two new \$10 fees for original or renewal of driver licensees, including percentage distribution. 10/1/21 502-504, 507-508
19. Modify existing and create a new \$60 fee for identicards, including percentage distribution. 10/1/21 section 505, 507-508
20. Modify existing and create a new \$0.08 driver monitoring fee, including a percentage based distribution. 10/1/21 section 509
21. Modify existing and create a new \$14 abstract driving record fee, including distribution. 10/1/21 section 509.
22. Modify existing and create a \$20 instruction permit fee, including percentage distribution. 10/1/21 section 509, 510

LETTERS

23. Modify renewal notice to use indicator to include new message on renewal notices.

GENTEX

The changes in Part 1 of the bill will require system updates to tax rates and fees, as well as, directing associated funding to a new funding location in our GenTax system. In addition, this will require updates to existing letters, tax returns, reports, and online references. These change will require collaborative system analysis and testing efforts between vendor developers and DOL staff. Stakeholder communication is necessary with IFTA Inc, DOL staff, and customers regarding legislatively required changes. Inserts would need to go out with tax returns to notify all Prorate and Fuel Tax customers impacted.

Assumptions:

DRIVES:

1. DRIVES CANNOT implement fees due upon registration by the effective dates in the bill. This includes sections:
 - a. 401
 - b. 402
 - c. 410
 - d. 411
 - e. 412
2. Operations programs to confirm collection of fees based on registration effective date or calendar date.
3. If a fee is increased, the old fee will have an end date added.
4. Revenue Accounting will provide/confirm revenue accounts codes, names and fund names.
5. For new or updated fees, operations programs will provide fee names and fee description.
6. Driver and vehicle testing cannot be done at the same time depending on effective date.
7. Vessel excise tax increase is effective with registrations that are due or become due on or after 7/1/2022, even though section is effective 10/1/21. No changes will be required in DRIVES for the implementation of the transportation network companies program.
8. No change in what vehicles/vessels/drivers require payment of the increased fees.
9. For the new % based freight project fee, business to confirm which vehicles are subject.
10. Existing fee reports will not require updates, but automatically show the increased and new fee.

Support Services

Agency Administrative Overhead is included at a rate of 26 percent of the direct program costs. This funding received covers agency-wide functions such as vendor payments, contract administration, financial management, mail processing, equipment management, help desk support, and technical assistance to DOL employees.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2022	FY 2023	2021-23	2023-25	2025-27
106-1	Highway Safety Account	State	70,736	0	70,736	0	0
108-1	Motor Vehicle Account	State	945,694	607,562	1,553,256	1,208,912	803,608
24K-1	Agency Financial Transaction Account	State	1,497,570	856,438	2,354,008	1,903,088	2,013,392
Total \$			2,514,000	1,464,000	3,978,000	3,112,000	2,817,000

III. B - Expenditures by Object Or Purpose

	FY 2022	FY 2023	2021-23	2023-25	2025-27
FTE Staff Years	10.4	8.2	9.3	8.4	6.1
A-Salaries and Wages	594,000	456,000	1,050,000	924,000	717,000
B-Employee Benefits	248,000	194,000	442,000	393,000	296,000
C-Professional Service Contracts					
E-Goods and Other Services	1,631,000	813,000	2,444,000	1,793,000	1,802,000
G-Travel					
J-Capital Outlays	41,000	1,000	42,000	2,000	2,000
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total \$	2,514,000	1,464,000	3,978,000	3,112,000	2,817,000

III. C - Operating FTE Detail: *List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part I and Part IIIA*

Job Classification	Salary	FY 2022	FY 2023	2021-23	2023-25	2025-27
Customer Service Specialist 2	45,504	4.0	4.0	4.0	4.0	2.0
Fiscal Analyst 2	54,108	4.4	2.9	3.7	3.0	2.8
IT Customer Support-Journey	83,892	1.5	0.8	1.2	0.9	0.8
Tax Policy Specialist 3	93,132	0.5	0.5	0.5	0.5	0.5
Total FTEs		10.4	8.2	9.3	8.4	6.1

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Identify acquisition and construction costs not reflected elsewhere on the fiscal note and describe potential financing methods

NONE

IV. D - Capital FTE Detail: *List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part IVB*

NONE

Part V: New Rule Making Required

5483 SSB Transportation funding

Attachment 1

Cash receipts by section and fee title

Account Name	Account	FY 22	FY 23	21-23 Total	23-25 Total	25-27 Total
Recreation Resources Account	267	2,148,000	2,641,000	4,789,000	5,353,000	5,431,000
Highway Safety	106	684,000	936,000	1,620,000	1,900,000	1,920,000
Forward WA Account	NW1	348,833,000	349,212,000	698,045,000	709,526,000	722,547,000
Forward Flexible Account	NW2	16,650,000	26,990,000	43,640,000	68,173,000	74,079,000
DOL Tech Improve and Data Mgmnt	19T	190,000	253,000	443,000	506,000	506,000
Multimodal Transportation Account	218	1,134,000	1,516,000	2,650,000	3,042,000	3,056,000
NOVA Account	268	1,184,000	1,456,000	2,640,000	2,951,000	2,993,000
Aeronautics Account	039	795,000	1,211,000	2,006,000	2,590,000	2,605,000
ORV & Nonhighway Vehicle Account	01B	840,000	1,033,000	1,873,000	2,094,000	2,123,000
Snowmobile Account	01M	281,000	293,000	574,000	589,000	590,000
Account Totals		372,739,000	385,541,000	758,280,000	796,724,000	815,850,000

5483 SSB Transportation funding

Attachment 2

Cash receipts by account

Sec	Fee Title	FY22	FY23	FY24	FY25	FY26	FY27
101-105	Gasoline (Source 115)	\$ 197,899,400	\$ 243,444,600	\$ 245,781,800	\$ 247,663,700	\$ 249,432,200	\$ 250,953,200
101-105	Diesel (Source 116)	\$ 55,645,200	\$ 69,008,400	\$ 70,086,300	\$ 71,144,700	\$ 72,268,200	\$ 73,634,600
101-105	Aeronautics Transfer #039	\$ 137,800	\$ 169,400	\$ 171,100	\$ 172,400	\$ 173,600	\$ 174,700
101-105	Marine Transfer #048 and #267	\$ 2,148,400	\$ 2,640,700	\$ 2,666,200	\$ 2,687,000	\$ 2,706,600	\$ 2,723,700
101-105	Outdoor Recreation Vehicle Transfer #268	\$ 1,183,600	\$ 1,455,700	\$ 1,469,800	\$ 1,481,100	\$ 1,491,700	\$ 1,500,900
101-105	Outdoor Recreation Vehicle Transfer #01B	\$ 839,700	\$ 1,032,700	\$ 1,042,700	\$ 1,050,700	\$ 1,058,200	\$ 1,064,800
101-105	Snowmobile #01M	\$ 280,500	\$ 292,700	\$ 293,700	\$ 294,800	\$ 294,800	\$ 294,800
106	Aviation Fuel	\$ 657,300	\$ 1,041,100	\$ 1,122,300	\$ 1,124,800	\$ 1,127,800	\$ 1,128,800
401 (7)	Vehicles paying Freight Project Fee (Trucks >10,000 lbs)	\$ 5,513,700	\$ 7,480,200	\$ 7,599,900	\$ 7,721,500	\$ 7,829,600	\$ 7,892,200
401(8), 402(3)	Vehicles paying Weight-based Registration Fee (Trucks <=10,000 lbs)	\$ 15,217,400	\$ -	\$ -	\$ -	\$ -	\$ -
402(2)	Motor Home Weight Fee	\$ 1,134,000	\$ 1,516,000	\$ 1,520,000	\$ 1,522,000	\$ 1,526,000	\$ 1,530,000
402(2)	Passenger Vehicle Weight Fees	\$ 54,821,900	\$ -	\$ -	\$ -	\$ -	\$ -
403-404	Trip Permit Admin Fees and Surcharge	\$ 2,717,800	\$ 3,687,100	\$ 3,746,100	\$ 3,806,100	\$ 3,859,400	\$ 3,890,200
405	Passenger Vehicle and Truck Plate Fee	\$ 10,209,500	\$ 13,960,100	\$ 14,046,600	\$ 14,124,700	\$ 14,178,800	\$ 14,094,900
405	Trailer Plate Fee	\$ 541,200	\$ 781,200	\$ 781,800	\$ 784,700	\$ 785,900	\$ 784,900
405	Motorcycle Plate Fee	\$ 79,600	\$ 117,300	\$ 117,900	\$ 118,500	\$ 119,000	\$ 119,000
406	Title Fee	\$ 1,826,200	\$ 2,416,300	\$ 2,419,200	\$ 2,433,100	\$ 2,450,300	\$ 2,435,400
407-408	Quick Title Fee	\$ 200,000	\$ 267,700	\$ 268,000	\$ 269,500	\$ 271,400	\$ 269,700
409	Stolen Vehicle Check Fee	\$ 1,744,000	\$ 4,723,000	\$ 4,806,400	\$ 4,889,800	\$ 4,977,100	\$ 5,035,900
410-411	DOL Services Fee	\$ 660,800	\$ 910,900	\$ 925,400	\$ 940,200	\$ 953,400	\$ 961,000
410-411	License Plate Technology Fee	\$ 330,400	\$ 455,400	\$ 462,700	\$ 470,100	\$ 476,700	\$ 480,500
412	Intermittent Use Trailers Fee	\$ 34,500	\$ 58,700	\$ 71,200	\$ 82,500	\$ 93,700	\$ 103,700
413-414	Personal Trailers	\$ 1,721,400	\$ 2,356,100	\$ 2,417,400	\$ 2,479,000	\$ 2,544,000	\$ 2,609,300
415	Vehicle Look Up Fee	\$ 391,500	\$ 523,200	\$ 524,400	\$ 525,600	\$ 526,800	\$ 528,000
415	Vehicle Look Up Fee	\$ 391,500	\$ 523,200	\$ 524,400	\$ 525,600	\$ 526,800	\$ 528,000
416	Bulk Data, per record	\$ 189,900	\$ 253,200	\$ 253,200	\$ 253,200	\$ 253,200	\$ 253,200
416	Bulk Data, per record	\$ 189,900	\$ 253,200	\$ 253,200	\$ 253,200	\$ 253,200	\$ 253,200
501	Enhanced Driver's Licenses and Indentcards	\$ 6,972,400	\$ 9,510,000	\$ 8,681,000	\$ 8,883,000	\$ 9,452,000	\$ 10,616,000
502-508	Standard Driver's License and IDs	\$ 5,520,000	\$ 7,387,000	\$ 6,750,000	\$ 6,912,000	\$ 7,372,000	\$ 8,266,000
509	Driver Abstract Fee	\$ 1,606,000	\$ 2,270,100	\$ 2,313,100	\$ 2,356,900	\$ 2,371,000	\$ 2,385,300
509	Driver Monitoring Fee	\$ 292,200	\$ 413,100	\$ 420,900	\$ 428,900	\$ 431,400	\$ 434,000
509	Driver Monitoring Fee	\$ 97,400	\$ 137,700	\$ 140,300	\$ 143,000	\$ 143,800	\$ 144,700
510, 508(4)	Driver License Photo Only Fee	\$ 1,542,000	\$ 2,221,000	\$ 2,196,000	\$ 2,196,000	\$ 2,196,000	\$ 2,196,000
511	For Hire and TNC Fees	\$ -	\$ 4,232,400	\$ 12,398,000	\$ 12,713,700	\$ 13,040,000	\$ 13,377,200

5483 SSB Transportation funding

Attachment 3

Information Services

Cost Category	Description	Rate	2022	2023	2024	2025	2026	2027	Total Cost
TESTER	Test to verify individual components meet requirements; ensure that other business transactions have not been impacted.	\$ 22,620	40,700	-	-	-	-	-	40,700
BUSINESS ANALYST	Determine business requirements; translate requirements into what changes are needed to various systems including account codes, inventory codes, testing considerations, etc.	\$ 16,530	8,300	-	-	-	-	-	8,300
PROJECT MANAGER	Manage schedule and contracts	\$ 28,710	11,500	-	-	-	-	-	11,500
QUALITY ASSURANCE	Plan and carry out activities to assure project deliverables; e.g. preventative defect activities, align quality measures and business objectives.	\$ 37,410	56,100	-	-	-	-	-	56,100
SECURITY AND ARCHITECT SERVICES	Create the conceptual model that defines the structure, behavior and framework of a computerized system including a breakdown of the system into components, the component interactions and interfaces (including with the environment, especially the user), and the technologies and resources to be used in the design.	\$ 16,530	5,000	-	-	-	-	-	5,000
CONTRACTED FAST DEVELOPER / TESTER	Updates to the DRIVES system will require additional vendor hours outside of the contracted maintenance to make system updates to implement this bill.	\$ 34,800	66,100	-	-	-	-	-	66,100
Trainer	Trains business partners and employees in new system processes and capabilities.	\$ 22,620	11,300	-	-	-	-	-	11,300
Organizational Change Management	Prepares stakeholders for the change and develops strategies to ensure the changes are fully adopted.	\$ 37,410	56,100	-	-	-	-	-	56,100
Project Contingency	Office of the Chief Information Officer designated rate of 10%	\$ 22,620	25,500	-	-	-	-	-	25,500
Totals			280,600	-	-	-	-	-	280,600

Individual State Agency Fiscal Note

Bill Number: 5483 S SB	Title: Transportation revenue	Agency: 410-Transportation Commission
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Part I: Estimates

☐ No Fiscal Impact

Estimated Cash Receipts to:

NONE

Estimated Operating Expenditures from:

	FY 2022	FY 2023	2021-23	2023-25	2025-27
Account					
Motor Vehicle Account-State 108-1	16,800	0	16,800	0	0
Total \$	16,800	0	16,800	0	0

Estimated Capital Budget Impact:

NONE

The cash receipts and expenditure estimates on this page represent the most likely fiscal impact . Factors impacting the precision of these estimates , and alternate ranges (if appropriate) , are explained in Part II.

Check applicable boxes and follow corresponding instructions:

- ☐ If fiscal impact is greater than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete entire fiscal note form Parts I-V.
- ☒ If fiscal impact is less than \$50,000 per fiscal year in the current biennium or in subsequent biennia , complete this page only (Part I).
- ☐ Capital budget impact, complete Part IV.
- ☒ Requires new rule making, complete Part V.

Legislative Contact:	Phone:	Date: 04/15/2021
Agency Preparation: Carl See	Phone: 360-705-7934	Date: 04/20/2021
Agency Approval: Reema Griffith	Phone: 360-705-7070	Date: 04/20/2021
OFM Review: Ruth Roberson	Phone: (360) 995-3826	Date: 04/20/2021

Part II: Narrative Explanation

II. A - Brief Description Of What The Measure Does That Has Fiscal Impact

Briefly describe by section number, the significant provisions of the bill, and any related workload or policy assumptions, that have revenue or expenditure impact on the responding agency.

Section 710-711: These two sections prohibit the Transportation Commission from providing exemptions on toll bridges for publicly owned transit buses; ride share vehicles; school buses; and privately owned and operated passenger buses. This bill directs that these changes take effect July 1, 2021.

II. B - Cash receipts Impact

Briefly describe and quantify the cash receipts impact of the legislation on the responding agency, identifying the cash receipts provisions by section number and when appropriate the detail of the revenue sources. Briefly describe the factual basis of the assumptions and the method by which the cash receipts impact is derived. Explain how workload assumptions translate into estimates. Distinguish between one time and ongoing functions.

Sections 710 and 711 of this bill prohibit toll exemptions on toll bridges for publicly owned or operated transit buses; rideshare vehicles; school buses; and privately owned and operated passenger buses, beginning in FY 2022 (July 1, 2021). The Transportation Commission assumes that this will apply to two current toll facilities: SR 520 bridge and SR 16 Tacoma Narrows Bridge. The Transportation Commission does not reflect cash receipts since the Department of Transportation collects these fees. In addition, the revenue generated through this intended removal of exemptions cannot be determined because it is not known whether, and to what degree, the commission will adopt increased fees/tolls on the two facilities. Future use of the each toll facility by public and private transit services now required to pay a toll is also not known.

The commission reviews SR 520 bridge and SR 16 Tacoma Narrows Bridge tolls at least annually to determine if the toll charges are effectively maintaining travel time, speed, and reliability on the highway facilities, and meeting financial obligations. Current toll rates (FY 2021) can be found in WAC 468-270-071 (SR 520 bridge) and WAC 468-270-070 (SR 16 Tacoma Narrows Bridge).

II. C - Expenditures

Briefly describe the agency expenditures necessary to implement this legislation (or savings resulting from this legislation), identifying by section number the provisions of the legislation that result in the expenditures (or savings). Briefly describe the factual basis of the assumptions and the method by which the expenditure impact is derived. Explain how workload assumptions translate into cost estimates. Distinguish between one time and ongoing functions.

Section 710-711: The Transportation Commission anticipates expenditures in FY 2022 for a rule-making that modifies the system-wide exemptions rules (WAC 468-270) for alignment with language in Sections 710-711 prohibiting exemptions on toll bridges for publicly owned transit buses; ride share vehicles; school buses; and privately owned and operated passenger buses. The bill directs that these exemption prohibitions are effective July 1, 2022, so a rule-making is necessary in FY 2022 to support alignment in a timely manner.

The Commission assumes that the repeal of the listed toll exemptions applies to the SR 520 bridge and the SR 16 Tacoma Narrows Bridge effective July 1, 2021. The Commission will conduct a rule-making in the summer of 2022 with an anticipated effective date of October 1, 2021, bringing the rule in alignment with the statute. The Commission assumes this rulemaking will be conducted with existing staff resources, but assumes \$16,800 in travel expenses for three in-person public input meetings and one in-person public hearing.

Part III: Expenditure Detail

III. A - Operating Budget Expenditures

Account	Account Title	Type	FY 2022	FY 2023	2021-23	2023-25	2025-27
108-1	Motor Vehicle Account	State	16,800	0	16,800	0	0
Total \$			16,800	0	16,800	0	0

III. B - Expenditures by Object Or Purpose

	FY 2022	FY 2023	2021-23	2023-25	2025-27
FTE Staff Years					
A-Salaries and Wages					
B-Employee Benefits					
C-Professional Service Contracts					
E-Goods and Other Services					
G-Travel	16,800		16,800		
J-Capital Outlays					
M-Inter Agency/Fund Transfers					
N-Grants, Benefits & Client Services					
P-Debt Service					
S-Interagency Reimbursements					
T-Intra-Agency Reimbursements					
9-					
Total \$	16,800	0	16,800	0	0

III. C - Operating FTE Detail: List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part I and Part IIIA

NONE

III. D - Expenditures By Program (optional)

NONE

Part IV: Capital Budget Impact

IV. A - Capital Budget Expenditures

NONE

IV. B - Expenditures by Object Or Purpose

NONE

IV. C - Capital Budget Breakout

Identify acquisition and construction costs not reflected elsewhere on the fiscal note and describe potential financing methods

NONE

IV. D - Capital FTE Detail: List FTEs by classification and corresponding annual compensation . Totals need to agree with total FTEs in Part IVB

NONE

Part V: New Rule Making Required

Identify provisions of the measure that require the agency to adopt new administrative rules or repeal/revise existing rules .

Section 710-711: The Transportation Commission assumes a rule-making that modifies the system-wide exemptions rules (WAC 468-270) for alignment with language in Sections 710-711 prohibiting exemptions on toll bridges for publicly owned transit buses; ride share vehicles; school buses; and privately owned and operated passenger buses. The bill directs that these exemption prohibitions are effective July 1, 2022, so a rule-making is necessary in FY 2022 to support alignment in a timely manner.

The Commission assumes that the repeal of the listed toll exemptions applies to the SR 520 bridge and the SR 16 Tacoma

Narrows Bridge effective July 1, 2021. The Commission will conduct a rule-making in the summer of 2022 with an anticipated effective date of October 1, 2021 to bring the rule (s) in alignment with the statute.

LOCAL GOVERNMENT FISCAL NOTE

Department of Commerce

Bill Number: 5483 S SB **Title:** Transportation revenue

Part I: Jurisdiction-Location, type or status of political subdivision defines range of fiscal impacts.

Legislation Impacts:

- ☒ Cities:
☒ Counties:
☒ Special Districts:
☐ Specific jurisdictions only:
☐ Variance occurs due to:

Part II: Estimates

- ☐ No fiscal impacts.
☐ Expenditures represent one-time costs:
☐ Legislation provides local option:
☒ Key variables cannot be estimated with certainty at this time: administrative costs to collect/remit for hire trip fees

Estimated revenue impacts to:

Jurisdiction	FY 2022	FY 2023	2021-23	2023-25	2025-27
City	(208,071)	(326,969)	(535,040)	(683,662)	(713,386)
County	(244,016)	(383,454)	(627,470)	(801,767)	(836,626)
Special District	(240,913)	(378,577)	(619,490)	(791,571)	(825,988)
TOTAL \$	(693,000)	(1,089,000)	(1,782,000)	(2,277,000)	(2,376,000)
GRAND TOTAL \$					(6,435,000)

In addition to the estimates above, there are additional indeterminate costs and/or savings . Please see discussion.

Estimated expenditure impacts to:

Non-zero but indeterminate cost and/or savings. Please see discussion.

Part III: Preparation and Approval

Fiscal Note Analyst: Tammi Alexander	Phone: 360-725-5038	Date: 04/21/2021
Leg. Committee Contact:	Phone:	Date: 04/15/2021
Agency Approval: Allan Johnson	Phone: 360-725-5033	Date: 04/21/2021
OFM Review: Kyle Siefering	Phone: (360) 995-3825	Date: 04/22/2021

Part IV: Analysis

A. SUMMARY OF BILL

Provide a clear, succinct description of the bill with an emphasis on how it impacts local government .

CHANGES IN THIS FIRST SUBSTITUTE VERSION:

Part I

- adds requirement for aircraft fuel distributors to pay the imposed taxes and remittance on or before the 25th day following the reporting period
- requires payment of the tax by electronic funds transfer if the amount is \$50 ,000 or more

Part II

- modifies the definition of electric or hybrid vehicle to specify "light truck" or "passenger car"

Part III

- removes "annual" from the statewide special transportation benefit assessment

Part IV

- removes the requirement that all revenue collected from the motor home vehicle registration fees be forwarded to the flexible account until October 1, 2021, only the \$20 increase is to be forwarded to the forward Washington account
- increases the certificate of title application fee from \$15 to \$16 , the revenue collected from the \$1 increase to be deposited in the forward Washington account
- adds requirements for the motor vehicle weight fee to be deposited every July, \$3 million to the freight mobility multimodal account and the remainder to the multimodal transportation account , must be used for transportation purposes and not for the general support of state government, after October 1, 2021 \$20 of the fee to be deposited into the forward flexible account

Part V

- Changes the start date for the imposition of the for-hire per trip fee from January 1 , 2022 to January 1, 2023
- make several technical corrections

Part VI

- removes the increase of the watercraft excise tax from .5% to 1%

Sections from original bill establishing the per mile funding system for electric and certain hybrid vehicles are eliminated

SUMMARY OF ORIGINAL BILL VERSION

This bill makes numerous transportation funding related changes:

Part I:

- imposes an additional and cumulative tax of \$.098 per gallon of fuel on fuel licensees beginning July 1 , 2021
- increases the excise tax on aircraft fuel from \$.11 to \$.16 cents per gallon beginning October 1 , 2021

Part II:

- increases the retail car rental tax from 5 .9% to 6.9% and adds that 14.5% of the revenue collected from this tax be deposited into the forward flexible account beginning October 1 , 2021
- imposes an additional 1% retail sales tax on automobile parts and accessories as defined in the bill beginning October 1 , 2021
- shifts the retail sales tax revenue from electric and hybrid vehicle sales to the forward flexible account beginning July 1 , 2026
- imposes an additional 5% tax on personal vehicle sharing beginning October 1 , 2021

Part III:

- adds a new section to RCW 36.01 that imposes a special transportation benefit assessment of \$1 .50 per \$1,000 of assessed value for new residential developed parcels and \$1 .00 per \$1,000 of assessed value for new manufacturing developed parcels , and \$3 per \$1,000 of assessed value for all other new construction to be collected concurrently with property taxes levied for calendar year 2023 and after . These revenues are to be deposited into the forward flexible account

Part IV:

- imposes a 5% freight project fee for vehicles with a declared weight of more than 10 ,000 pounds for vehicle registrations due on or after October 1, 2021 to be deposited into the forward Washington account

- shifts the existing additional \$10 weight fee for vehicles 12,000 pounds or less due on or after July 1, 2021 to be deposited into the forward Washington account until June 30, 2023
- increases the motor home vehicle weight fee from \$75 to \$95 after October 1, 2021 and shifts the revenue collected from this fee to the forward flexible account until October 1, 2021
- shifts \$20 from each vehicle trip permit fee to the forward Washington account
- shifts \$5 of the original issue and replacement license plate fees for passenger vehicles and \$2 of the original issue and replacement license plate fees for motorcycles to the forward Washington account
- shifts \$1 of the certificate of title application fee to the forward Washington account
- increases the quick title service fee from \$50 to \$55, the additional \$5 revenue to be deposited in the forward Washington account
- increases the certificate of title application fee for vehicles previously registered in another state or country from \$15 to \$25, the additional \$10 is to be deposited into the forward Washington account
- shifts the revenue collected from the license plate technology fee to the forward flexible account
- shifts the revenue collected from the license service fee to the forward Washington account
- increases the application fee for a permanent registration from \$187.50 to \$200, the additional \$12.50 is to be deposited into the forward Washington account
- shifts \$5 of the private use single-axle license fees to the forward Washington account
- increases the fee a business entity will be charged on vehicle and vessel registration requests from \$2 to \$4 for each record returned, the additional revenue to be deposited into the forward flexible account
- imposes a \$50 per 1,000 individual registered owners or \$.05 each included on a list requested by private entities beginning July 1, 2025, 50% deposited into the department of licensing technology improvement and data management account 50 % deposited into the forward flexible account

Part V:

- increases the fee for an enhanced driver's license from \$24 to \$42 beginning October 1, 2021, the additional \$18 must be deposited into the forward flexible account
- increases the fee for a driver's license from \$9 per year to \$10 per year, the additional \$6 for six years is to be deposited into the forward flexible account
- shifts \$6 of the identicard fee collected under RCW 46.20.117 to the forward flexible account
- increases the fee to replace a permit, identicard, or driver's license to change or correct material information from \$10 to \$20, the additional \$10 must be deposited into the forward flexible account
- establishes a fee for the department of licensing to review driving records for an employer, transit authority, insurance company, or unit of local government at a minimum amount of \$.08 per record to be deposited into the highway safety fund
- increases the fee for providing an abstract of a person's driving record from \$13 to \$14 each, the additional \$1 must be deposited into the forward flexible account
- directs 25% of the driver record monitoring fee to be deposited into the forward flexible account, the remaining 75% into the highway safety fund
- creates a new section in RCW 46.01 to establish a \$.50 per trip fee on rides by for hire vehicles in counties with a population of 2,000,000 or less, \$.25 fee per trip in counties with a population over 2,000,000 to be deposited into the forward flexible account with 50% going to the special needs transportation grant program and 50 % going to the transit coordination grant program
- creates a new section in RCW 82.02 to establish a \$.25 per trip fee on prearranged food delivery trips operating in the state beginning January 1, 2022 to be deposited into the forward flexible account

Part VI:

- imposes an additional \$.25 vessel replacement surcharge on every ferry fare sold beginning October 1, 2021 to be deposited into the capital vessel replacement account
- increases the watercraft excise tax from .5% to 1% of fair market value, the additional revenue to be deposited into the forward flexible account

Part VII:

- creates a new section in RCW 46.17 to establish a per mile funding system
- requires the Washington State Transportation Commission and the Department of Licensing to develop an implementation plan by December 1, 2023
- establishes a per mile fee on certain electric vehicles of \$.02 per mile from July 1, 2026 through June 30, 2029 and \$.025 cents per mile July 1, 2029 and after

- requires the Department of Licensing to establish an early adoption program from July 1 , 2025 to July 1 , 2026 to allow electric and hybrid vehicles to opt into the per mile funding system one year earlier , participants must pay \$.02 per mile driven and but are exempted from the electric vehicle registration renewal fee and transportation electrification fee
- requires involvement of at least 500 state fleet vehicles as early as December 1 , 2024
- revenue from the per mile fee must be deposited into the motor vehicle fund
- repeals the annual \$75 transportation electrification fee beginning July 1 , 2026
- repeals the annual \$75 hybrid vehicle transportation electrification fee beginning July 1 , 2026
- establishes an annual \$75 hybrid vehicle transportation electrification fee beginning July 1 , 2026 for all electric or hybrid vehicles not capable of traveling at least 30 miles using only battery power , or hybrid electric and gasoline vehicles that are not plug in hybrids
- creates a new section in RCW 46.08 to establish provisions related to the per mile reporting methods , privacy of the per mile funding system data and information, including making any related personally identifiable information exempt from the public records act

Part VIII:

- creates a new section in RCW 46.68 to establish the forward Washington account in the motor vehicle fund
- creates a new section in RCW 46.68 to establish the forward flexible account in the state treasury
- makes other technical changes
- increases the amount a dealer can charge to recover administrative costs to collect motor vehicle excise taxes , licensing and registration fees, title fees, and other fees in connection with the sale or lease of a vehicle from \$150 to \$200
- repeals RCW 47.46.190 Tacoma Narrows bridge facility funding
- repeals RCW 47.46.200 Determination of contribution amount from non-toll sources—Maintenance of debt service plan repayment schedule
- creates a new section in RCW 47.46 establishing dates and amounts the treasurer will forward money from the forward Washington account to the Tacoma Narrows toll bridge account beginning July 1 , 2021
- establishes that for fiscal year 2026 through fiscal year 2037 , the state treasurer must transfer from the general fund to the forward flexible account \$46,969,000 each fiscal year in four equal quarterly transfers
- creates a new section in RCW 47.68 to establish an unpiloted aircraft system state coordinator in the Aviation Division of WSDOT to serve primarily in an advisory role with specified duties
- prohibits the transportation commission from exempting publicly owned or operated transit buses , passenger vehicles licensed for ride sharing, school buses, or privately owned and operated passenger buses meeting annual certification requirements

Part IX:

- lists effective dates for sections
- lists expiration dates for sections

B. SUMMARY OF EXPENDITURE IMPACTS

Briefly describe and quantify the expenditure impacts of the legislation on local governments , identifying the expenditure provisions by section number, and when appropriate, the detail of expenditures. Delineate between city, county and special district impacts.

This substitute bill would have an indeterminate expenditure impact on local governments . There could be some administration related costs associated with the collection/remittance of the "for hire trip fees" established in Section 511 , likely minimal. This section may also require some local governments to participate in a workgroup for the regulation of transportation network companies within the state . It is unknown which local governments will be chosen to participate and to what extent .

C. SUMMARY OF REVENUE IMPACTS

Briefly describe and quantify the revenue impacts of the legislation on local governments , identifying the revenue provisions by section number, and when appropriate, the detail of revenue sources. Delineate between city, county and special district impacts.

The Department of Revenue estimates the following impact to local government sales and excise tax revenue in regards to sections of the substitute bill listed below:

FY 2022	-\$700,000
FY 2023	-\$1,100,000
FY 2024	-\$1,100,000
FY 2025	-\$1,200,000
FY 2026	-\$1,200,000
FY 2027	-\$1,200,000

LOCAL GOVERNMENT LOSS PROJECTIONS BY FISCAL YEAR Counties

FY2022	-\$244,016
FY2023	-\$383,454
FY2024	-\$383,454
FY2025	-\$418,313
FY2026	-\$418,313
FY2027	-\$418,313

Cities

FY2022	-\$208,071
FY2023	-\$326,969
FY2024	-\$326,969
FY2025	-\$356,693
FY2026	-\$356,693
FY2027	-\$356,693

Special Districts

FY2022	-\$240,913
FY2023	-\$378,577
FY2024	-\$378,577
FY2025	-\$412,994
FY2026	-\$412,994
FY2027	-\$412,994

METHODOLOGY:

The distributions in this note for cities, counties, and special districts are based on DOR data for local sales and use tax distributions from Calendar Year 2019. Mitigation payments and distributions to hospital benefit zones are not factored into this distribution . This results in a distribution of 35.21 percent to counties, 30.02 percent to cities, and 34.76 percent to special districts . The one percent DOR administrative fee has also been deducted .

DEPARTMENT OF REVENUE ASSUMPTIONS:

The NEW fund represents the Forward Flexible Account .
The NEW source represents the peer-to-peer vehicle rental tax .
The NEW2 source represents the statewide transportation benefit assessment tax .
The NEW3 source represents the third party delivery trip fee .

SECTION 201(2) - Rental Car Tax

- Retail rental car sales will continue at forecasted volumes .
- Eight months of impact in Fiscal Year 2022 due to October 1 , 2021 effective date.
- Revenues as estimated assume passage of the proposal by April 25 .

SECTION 201(4) - Auto Parts Retail Sales Tax

NOTE: It is likely that this proposal violates the Streamlined Sales and Use Tax Agreement (SSUTA) Section 308 because the additional sales tax rate applies only to the enumerated items . This could put all voluntary sales tax collections at risk .

- Excludes parts for vehicles used for public transportation .
- Five percent of sales at auto service or parts retailers are not auto parts .
- Excludes sales of auto parts from retailers that sell auto parts , but do not specialize in auto parts sales . (For example, sales of motor oil or windshield wipers at a convenience store) .
- There will be a decrease in taxable sales as a result of the increase in price .
- There will be a small decrease in taxable sales as a result of businesses and individuals that will purchase auto parts from out-of-state and will not remit use tax .
- Fiscal Year 2020 reflects 8 months of impact due to the October 1 , 2021, effective date.
- Compliance:
 - 90 percent revenue collections in Fiscal Year 2022 ,
 - 95 percent revenue collections in Fiscal Year 2023 , and thereafter.

- Revenues as estimated assume passage of the proposal by April 25 .

SECTION 201(5) - 202 Shift Car Sales and Use Tax on EVs/Hybrids

- The transfer from the general fund to the forward flexible account begins July 1 , 2025 for retail sales tax transactions . Beginning July 1, 2026, use tax transactions are included. The transfer is based on when revenues are received . Therefore, a full year impact beginning Fiscal Year 2026.

- The performance audit account receives 0.16 percent of retail sales and use tax collections . These amounts are excluded from the transfer from the general fund to the motor vehicle fund .

- Revenues as estimated assume passage of the proposal by April 25 .

SECTION 201(7) - Peer-to-Peer Vehicle Rentals

- This section is effective October 1 , 2021, and impacts eight months of collections in Fiscal Year 2022 .

- Peer-to-peer vehicle sharing (P2P) rental sales declined at the start of the pandemic , saw an increase in sales towards the end of 2020 . The increase in sales is due to the rental car companies decreasing their fleet inventory in 2020 and more renters wanting to travel by car instead of air to decrease exposure to COVID .

- Peer-to-peer vehicle sharing market is expected to have a compound annual growth rate of 24 % through 2026. After 2026, growth matches rental sales tax growth.

- Revenues as estimated assume passage of the proposal by April 25 .

SECTION 301 - Statewide Transportation Benefit Assessment

- The revenue generated by Section 301 is not considered a property tax . If a court were to determine it to be a property tax , this could put all assessment collections at risk .

- Based on five years of state property tax collections , 53.24 percent of state property tax collections occur in April and 46 .76 percent occur in October .

- Residential includes single family residential , duplexes, triplexes, fourplexes, residential condominiums, residential cabins, and vacation homes .

- Manufacturing includes all manufacturing such as but not limited to , food, textiles, lumber, paper, machinery, etc.

- Other developed parcels, includes all other land uses .

- Designated forestland under chapter 84.33 RCW, and designated agriculture or timberland under chapter 84 .34 RCW, are exempt from this tax .

- County treasurers are able to make the necessary system changes in order to implement the collection of this fee for Calendar Year 2023 .

SECTION 512 - Third-Party Food Delivery Trips

- Growth rate reflects average market growth of 13 .5 percent for food delivery services in the US .

- January 1, 2022, effective date results in 5 months of collections in Fiscal Year 2022 .

DATA SOURCES:

SECTION 201(2) - Rental Car Tax

- November 2020 Transportation Revenue Forecast

SECTION 201(4) - Auto Parts Sales & Use Tax

- Growth for vehicle repairs and parts are calculated using the IHS Markit November 2020 report .

- Washington State Department of Licensing .

- Department excise tax return data .

SECTION 201(5) - 202 Shift Car Sales and Use Tax on EVs/Hybrids

- November 2020 Transportation Revenue Forecast

SECTION 201(7) - Peer-to-Peer Vehicle Rentals

- Department of Revenue, excise tax returns

- Global Market Insights, Car Sharing Market Size by Model

- The Guardian, August 12, 2020, "Car sales rise and car-share companies boom as pandemic upends transportation"

SECTION 301 - Statewide Transportation Benefit Assessment

- Economic and Revenue Forecast Council November 2020 forecasts
- Department of Revenue, State Property Tax Model
- Department of Revenue, State Levy Calculations of Property Taxes Due in 2021
- County assessor data

SECTION 512 - Third-Party Food Delivery Trips

- Department of Revenue marketplace facilitator data
- US Census data, 2020
- Business of Apps revenue and usage statistics

Sources:

Department of Revenue fiscal note, 5483 S SB (2021)

Department of Revenue Local Tax Distributions (2019)

Local Government Fiscal Note program, Local Sales Tax model 2021

Local Government Fiscal Note program, Sales and Use Tax Distribution model 2021

Senate Bill Report, SB 5483, Transportation Committee (04/14/21)