



# Rideshare Legislation

## 1978

Initial version of Ridesharing Act was developed for anticipated special session; session did not materialize.

## 1979

***RCW 43.41.130, Chapter 46.74, 51.08.013, 82.04.355, 82.16.047***

### **Washington State Ridesharing Act**

Defines commuter ridesharing, including commuter ridesharing for the elderly and handicapped. Sets the standard of care as ordinary for insurance. Establishes commuter ridesharing arrangements are not "for hire" operations. Excludes commuter ridesharing from industrial insurance coverage. Exempts commuter ridesharing from Utility and Transportation Commission regulation. Exempts compensation to ridesharing operators from Business & Occupation and public utility taxes. Allows use of government agency vehicles for commuter ridesharing.

## 1980

***RCW 82.12.0282, 82.44.015, 82.08.0287***

Ridesharing vans seating between 7 and 15 passengers, including the driver, are exempted from sales, use and motor vehicle excise taxes.

## 1982

***RCW 82.44.015***

Requirements for motor vehicle excise tax exemptions are amended for ridesharing for the handicapped, allowing exclusion for vehicles over 15 passengers.

## 1983

***RCW 82.38.080***

Rideshare vehicles carrying the elderly and handicapped are exempted from motor vehicle fuel tax when transporting over 15 passengers.

***Failure of HJR 6*** which would have changed the 18th Amendment to allow motor vehicle fees to be used for public transportation.

## 1984

***Failure of HB 1500 and SB 4545*** that would have exempted fuel used for commuter ridesharing in vehicles carrying between 7 to 15 passengers.

# 1985

## ***RCW 41.04.390***

Public organizations are required to offer flexible working hours as an option for employees. Each agency required to prepare a flexible-time work schedule and offer to employees as option to traditional working day. Legislation allowed exemption to schedule preparation requirement if agency head determines schedule would serve as impediment to public service or its mission.

***Failure of SB 4234 and HB 1052*** to eliminate the January 1, 1988 sunset provision for sales tax, use tax, and MVET on commuter ridesharing vans.

# 1986

***Failure of SB 4234*** as a second attempt to extend tax exemption sunset provisions for sales tax, use tax, and MVET.

# 1987

## ***RCW 46.16.023, 51.08.013, Title 82, Chapter 82.44***

A sunset provision for commuter ridesharing vans extends exemptions for sales, use, and motor vehicles excise taxes to June 30, 1995, and requires specialized rideshare license plates. Legislation also clarifies that when driving a commuter rideshare vehicle on behalf of a vehicle owner or lessor, the driver is not considered an employee.

***Failure of HB 224 and HB 494*** that would have changed the law regarding the use of HOV lanes and would have permitted unrestricted use of these lanes during non-peak times.

# 1989

***Failure of HB 1825*** legislation to increase the state gas tax.

# 1991

## ***RCW 70.94***

### **The Commute Trip Reduction Law**

Requires employers with 100 or more employees in the eight largest counties to implement transportation demand management (TDM) measures to reduce employee commuter trips. The legislation sets single occupant vehicle (SOV) trip reduction goals of 15% by 1995, 25% by 1997, and 35% by 1999. A Commute Trip Reduction Task Force and a Technical Assistance Team are established to assist local jurisdictions and employers in implementing Commute Trip Reduction (CTR) programs.

# 1992

## ***IRS Bulletin 94-3, Section 132(f)***

### **Federal Legislation**

Transportation fringe benefit legislation contained in the National Energy Policy Act raises the monthly tax-free benefit cap from \$21 to \$60 per employee for transit benefits provided by employers. The bill also established a tax-free provision for us to \$60 per month for employers providing vanpool benefits to employees. It places a cap of \$155 on tax-free parking privileges

provided by employers.

## 1993

### ***RCW 28B***

Institutions of higher learning are allowed to assess student transportation fees (if approved by the student body) and employee transportation fees for use in providing transportation demand management services and incentives.

### ***RCW 43.01.230***

State agencies are allowed to provide employees with Commute Trip Reduction incentives. Parking fees are required to be collected from state employees and deposited in the State Capitol Vehicle Parking Account, authorizing some revenues to be spent for agency CTR programs.

### ***RCW 46.16.023, 82.08.0287, 82.44.015***

The sunset provision to sales, use and motor vehicle excise tax exemptions is eliminated for vehicles used primarily for ridesharing. The minimum high occupancy vehicle requirements are reduced from seven to five riders, making vehicles other than vans eligible for tax exemptions if certain conditions are met.

### ***RCW 70.94.521, Chapter 82.04, Chapter 82.16***

Major employers in the state's eight largest counties who participate in commute trip reduction programs and provide financial ridesharing incentives to their employees are allowed a Business & Occupation Tax credit, not to exceed \$60 per employee per year, for amounts paid to employees for ridesharing vehicles carrying four or more persons.

## 1994

### ***RCW 70.94.521, Chapter 82.04, Chapter 82.16***

Major employers in the state's eight largest counties who participated in a commute trip reduction program and provided financial ridesharing incentives to their employees, were allowed a Business and Occupation Tax credit, not to exceed \$60 per employee per year, for amounts paid to employees for ridesharing vehicles carrying four or more persons.

## 1995

### ***RCW 43.01.225, 43.01.230***

The "subject to appropriation by the legislature" clause was removed for state agency CTR programs, authorizing the use of internal funds to support these programs. In addition, state agencies were given the authority to charge for parking and to use this income to support agency CTR programs.

## 1996

### ***RCW 82.16.048, 82.16.049, 82.04.4453, 82.04.4454, 82.04.4455***

The Business and Occupation Tax Credit instituted in 1993 was extended to June 30, 2000, and to any employer in the state that provides financial incentives to their employees for ridesharing.

The tax credit amount may not exceed \$60 per employee per year, and the amount per employee depends upon the size of the commute group.

***RCW 46.74.010***

The definition of "ridesharing vehicle" was expanded to include groups of four people, including the driver, where at least two of those persons are confined to a wheelchair.

***IRS Publication 535, Chapter 4, "Fringe Benefits"***

The IRS qualified transportation fringe benefit amount of tax-free transit/vanpool increased to \$65 a month, and the qualified parking amount increased to \$165 per month.

## 1997

***RCW 46.74.010 and 1996 c 244 s 2***

The definition of "Commuter ride sharing" was clarified to mean a carpool or vanpool arrangement whereby one or more fixed groups not exceeding fifteen persons each including drivers, may be transported between their origin and destination whereby the drivers are also on the way to or from their places of employment, education, or other institution.

***An Act Relating to Transportation Demand Management***

Changes SOV and VMT reduction goals from 25 percent to 20 percent in 1997; from 35 percent to 25 percent in 1999; and extends the program and establishes a 35 percent reduction goal in 2005.

Directs transit agencies to work with counties, cities, and towns to take into account the location of major employer worksites when planning transit service changes or the expansion of public transportation services.

Provides credit for employers that shift employee start times outside of the peak commute hours.

Requires that employers shall make a good faith effort towards achievement of the goals identified in RCW 70.94.527 (40)(g).

Provides that no major employer may be held liable for civil penalties for failure to reach the applicable commute trip reduction goals.

Declares that no person, entity, or concern may, as a result of engaging in ride-sharing promotional activities, be liable for civil damages arising directly or indirectly: (1) From the maintenance and operation of a commuter ridesharing or flexible commuter ridesharing vehicle; or (2) from an intentional act of another person who is participating or proposing to participate in a commuter ridesharing or flexible commuter ridesharing arrangement, unless the ridesharing operator or promoter had prior, actual knowledge that the intentional act was likely to occur and had a reasonable ability to prevent the act from occurring.

Expands the size of the Task Force to 28 members, adding an additional six employer representatives, and broadens the employer nominating process.

Directs the Task Force to develop a statewide public awareness campaign.