

**TAXING AUTHORITIES & PROJECT ELIGIBILITY**

	<b>RTID (Ch 36.120 RCW)</b>	<b>TBDs (Ch 36.73 RCW)</b>
Governance	Created by <b>county</b> legislative authorities and a vote of the people; <b>available only in King, Pierce, &amp; Snohomish Counties.</b> Governed by members of the participating legislative authorities (may be single or multi-county).	Created by legislative authority of <b>city or county</b> , acts ex officio & independently. May include more than one county, city, port district, or transit agency (subject to interlocal agreement); if multi-jurisdiction TBD, then governing body spelled out in interlocal agreement (minimum of 5 members, with at least 1 elected official from each participating jurisdiction).
Excess property taxes	No	Yes (for 1 year, w/ 60% voter approval)
Transportation impact fees	No	Yes (commercial or industrial only; no residential)
Border area fuel taxes	No	Yes if in international border area
Local option fuel tax	Yes	No
Sales & use tax	0.1%	0.2%, voted on every 10 years
Vehicle license fee	Up to \$100	Up to \$100 (up to \$20 may be imposed w/o voter approval, subject to certain conditions)
Tolls	Very limited authority	Very limited authority
Local improvement districts (special property assessments)	No	Yes ( <b>petition method only</b> - signed by property owners of majority of affected area)
Motor vehicle excise taxes	0.8%	No
Parking tax	Yes	No independent authority (may receive proceeds from City or County imposed parking tax)
Employer excise tax	Yes	No
G.O. Bonds	Yes	Yes
Project eligibility	Primarily capital with some operations as noted.  Capital: Highways of statewide significance & associated multimodal improvements; some local arterials with 15% local match and capped at 10% of total RTID revenue & \$1B  Operations, preservation & maintenance: tolled facilities where tolls are pledged; transit to mitigate construction congestion	Transportation improvement contained in a state or regional plan. Includes major state highways, principal arterials, public transportation, high capacity transit, and other projects or programs of regional or state significance, including transportation demand management.  May fund capital and operations, preservation and maintenance.