

Bond Case Briefs

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Black v. Central Puget Sound Regional Transit Authority

Supreme Court of Washington - February 13, 2020 - P.3d - 2020 WL 719101

Taxpayers brought declaratory judgment action against regional transit authority and State, asserting that motor vehicle excise tax statute was unconstitutional.

The Superior Court granted transit authority's motion for summary judgment. Taxpayers appealed.

The Supreme Court held that:

- Second stage of analysis of whether a statute violates constitutional provision prohibiting enactment of legislation that revises or amends other acts without setting them forth at full length, requiring court to answer question of whether a straightforward determination of scope of rights or duties under existing statutes would be rendered erroneous by the new enactment, is required to be undertaken even if court determines in first stage of analysis that statute is a complete act;
- Statute properly adopted former and current depreciation schedules by reference, supporting finding that statute was a complete act and thus that it did not violate constitutional provision prohibiting enactment of legislation that revises or amends other acts without setting them forth at full length;
- Statute, which authorized use of former depreciation schedule to calculate excise tax depending on applicable dates and whether revenue from taxes was pledged to pay bond contract, was not required to list out every bond issued by transit authority prior to statutory date trigger in order to be a complete act; and
- Statute did not require research into unreferenced statutes, supporting finding it did not violate constitutional provision prohibiting enactment of legislation that revises or amends other acts without setting them forth at full length.