

**WAC 308-59-510 Vehicle fee—Transportation benefit district—Exemptions.** The following vehicles are exempt from transportation benefit district vehicle fees imposed under chapter 82.80 RCW:

- (1) Vehicles with tax code 95 (vehicles taxed as personal property, such as mobile homes);
- (2) Vehicles with the following use classes:
  - (a) C/G (converter gear);
  - (b) CMB (combination nonpowered);
  - (c) CMP (campers);
  - (d) COM (commercial nonpowered);
  - (e) EX (exempt);
  - (f) FAR (farm);
  - (g) FCB (farm combination);
  - (h) FED (federally owned);
  - (i) FEX (farm exempt);
  - (j) H/C (horseless carriage);
  - (k) H/D (house moving dolly);
  - (l) LOG (if nonpowered and used exclusively for hauling logs under RCW 46.16.085);
  - (m) MOB (mobile home);
  - (n) PED (moped);
  - (o) ORV (off road vehicle);
  - (p) RES (restored and collector vehicles);
  - (q) SCH (private school);
  - (r) SNO (snowmobile);
  - (s) SNX (exempt snowmobile);
  - (t) TLR (personal use single axle and less than two thousand pounds scale weight); or
  - (u) TOW (tow trucks);
- (3) Vehicles registered under WAC 308-96A-050, (nonresident members of the armed forces);
- (4) Vehicles registered under WAC 308-96A-400, (Indian tribes and tribal members);
- (5) Vehicles registered under WAC 308-96A-046, (disabled American veterans or former prisoner of war);
- (6) Vehicles registered under WAC 308-96A-180, (rental cars);
- (7) Passenger motor vehicles registered under WAC 308-96A-175 and 308-96A-176, (ride-sharing and transportation needs ride-sharing vehicles);
- (8) Vehicles registered under WAC 308-96A-062, (Transfer or destruction of honorary consul special license plates); and
- (9) Vehicles registered under RCW 46.16.305, (Medal of Honor recipients).

[Statutory Authority: RCW 46.01.110. WSR 09-24-039, § 308-59-510, filed 11/24/09, effective 12/25/09.]