

SENATE BILL 6364

State of Washington 53rd Legislature 1994 Regular Session

By Senator West

Read first time 01/20/94. Referred to Committee on Transportation.

1 AN ACT Relating to valuation of vehicles for excise tax; amending
2 RCW 82.44.041; and providing an effective date.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.44.041 and 1990 c 42 s 303 are each amended to read
5 as follows:

6 (1) For the purpose of determining the tax under this chapter, the
7 value of a truck-type power or trailing unit shall be the latest
8 purchase price of the vehicle, excluding applicable federal excise
9 taxes, state and local sales or use taxes, transportation or shipping
10 costs, or preparatory or delivery costs, multiplied by the following
11 percentage based on year of service of the vehicle since last sale.
12 The latest purchase year shall be considered the first year of service.

	YEAR OF SERVICE	PERCENTAGE
13		
14	1	100
15	2	90
16	3	83
17	4	75
18	5	67
19	6	59

1	7	52
2	8	44
3	9	36
4	10	28
5	11	21
6	12	13
7	13 or older	10

8 (2) The reissuance of title and registration for a truck-type power
9 or trailing unit because of the installation of body or special
10 equipment shall be treated as a sale, and the value of the truck-type
11 power or trailing unit at that time, as determined by the department
12 from such information as may be available, shall be considered the
13 latest purchase price.

14 (3) For the purpose of determining the tax under this chapter, the
15 value of a motor vehicle other than a truck-type power or trailing unit
16 shall be, for the first year of registration of a new vehicle, the
17 manufacturer's base suggested retail price of the vehicle when first
18 offered for sale as a new vehicle, excluding any optional equipment,
19 applicable federal excise taxes, state and local sales or use taxes,
20 transportation or shipping costs, or preparatory or delivery costs(~~(,~~
21 ~~multiplied by the applicable percentage listed in this subsection based~~
22 ~~on year of service of the vehicle))~~).

23 If the manufacturer's base suggested retail price is unavailable or
24 the vehicle's value, whether new or used, is otherwise unascertainable
25 at the time of ~~((initial))~~ registration ~~((in this state))~~, the
26 department shall determine a value equivalent to a manufacturer's base
27 suggested retail price ~~((as follows:~~

28 ~~(a) The department shall determine a value))~~ using any information
29 that may be available, including any guidebook, report, or compendium
30 of recognized standing in the automotive industry or the selling price
31 and year of sale of the vehicle. The department may use an appraisal
32 by the county assessor. In valuing a vehicle for which the current
33 value or selling price is not indicative of the value of similar
34 vehicles of the same year and model, the department shall establish a
35 value that more closely represents the average value of similar
36 vehicles of the same year and model.

37 ~~((b) The value determined in (a) of this subsection shall be~~
38 ~~divided by the applicable percentage listed in this subsection to~~
39 ~~establish a value equivalent to a manufacturer's base suggested retail~~

1 price. The applicable percentage shall be based on the year of service
2 of the vehicle for which the value is determined.

3	<u>YEAR OF SERVICE</u>	<u>PERCENTAGE</u>
4	1	100
5	2	100
6	3	91
7	4	83
8	5	74
9	6	65
10	7	57
11	8	48
12	9	40
13	10	31
14	11	22
15	12	14
16	13 or older	10))

17 For registration years after the first year of registration for the
18 vehicle, the department shall prepare at least once each year a
19 schedule for use in the collection of the excise tax imposed by this
20 chapter. The department shall base the schedule on such information as
21 may be available to it pertaining to the value of motor vehicles. The
22 department shall classify the vehicles into a convenient number of
23 classes on the basis of price, make, type, year of manufacture, or any
24 other reasonable basis, and the rate of tax prescribed in RCW 82.44.020
25 shall be applied to the value of vehicles within the classes so
26 determined. In determining value, the department may use any
27 information that may be available, including a guidebook, report, or
28 compendium of recognized standing in the automotive industry or the
29 selling price and year of sale of the vehicle. The schedule must show,
30 so far as possible, the amount of excise tax for vehicles within each
31 class and must sufficiently describe the various motor vehicles
32 included within each classification to enable the department of
33 licensing and its agents to ascertain readily the amount of tax
34 applicable to any particular vehicle.

35 (4) For purposes of this chapter, value shall exclude value
36 attributable to modifications of a motor vehicle and equipment that are
37 designed to facilitate the use or operation of the motor vehicle by a
38 handicapped person.

1 NEW SECTION. **Sec. 2.** This act applies to vehicle registrations
2 that expire in January 1996 and thereafter.

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