

HOUSE BILL 1494

State of Washington

54th Legislature

1995 Regular Session

By Representatives Foreman, Casada, Campbell, Pelesky, L. Thomas, Sheldon, Sheahan, Kremen, Cairnes, Silver, Carlson, Boldt, K. Schmidt, Mitchell, Skinner, Chandler, Delvin, Mastin, Basich, Backlund, Johnson, Cooke and McMahan

Read first time 01/27/95. Referred to Committee on Transportation.

1 AN ACT Relating to the valuation of vehicles for the purpose of
2 determining the motor vehicle excise tax; and amending RCW 82.44.041.

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	1	100
14	2	90
15	3	83
16	4	75
17	5	67
18	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 the manufacturer's base suggested retail price of the vehicle
17 when first offered for sale as a new vehicle, excluding any optional
18 equipment, applicable federal excise taxes, state and local sales or
19 use taxes, transportation or shipping costs, or preparatory or delivery
20 costs, multiplied by the applicable percentage listed in this
21 subsection based on year of service of the vehicle.

22 If the manufacturer's base suggested retail price is unavailable or
23 otherwise unascertainable at the time of initial registration in this
24 state, the department shall determine a value equivalent to a
25 manufacturer's base suggested retail price as follows:

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

35 (b) The value determined in (a) of this subsection shall be divided
36 by the applicable percentage listed in this subsection to establish a
37 value equivalent to a manufacturer's base suggested retail price. The
38 applicable percentage shall be based on the year of service of the
39 vehicle for which the value is determined.

	YEAR OF SERVICE	PERCENTAGE
1		
2	1	100
3	2	((100)) <u>88</u>
4	3	((91)) <u>80</u>
5	4	((83)) <u>72</u>
6	5	((74)) <u>65</u>
7	6	((65)) <u>58</u>
8	7	((57)) <u>52</u>
9	8	((48)) <u>46</u>
10	9	((40)) <u>41</u>
11	10	((31)) <u>37</u>
12	11	((22)) <u>33</u>
13	12	((14)) <u>30</u>
14	13 or older	((10)) <u>28</u>

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

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