
HOUSE BILL 1147

State of Washington

55th Legislature

1997 Regular Session

By Representatives Cairnes, McMorris, Zellinsky, Backlund, Buck, Mielke, Smith, DeBolt, Mulliken, Thompson, Cooke, Sheldon, Dunn and Van Luven

Read first time 01/15/97. Referred to Committee on Transportation Policy & Budget.

1 AN ACT Relating to reducing motor vehicle excise taxes; amending
2 RCW 35.58.273, 82.44.010, 82.44.020, 82.44.041, 82.44.060, and
3 82.44.150; reenacting and amending RCW 82.44.110; adding a new section
4 to chapter 82.44 RCW; and creating a new section.

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

6 **Sec. 1.** RCW 35.58.273 and 1992 c 194 s 11 are each amended to read
7 as follows:

8 (1) (~~Through June 30, 1992,~~) Any municipality, as defined in this
9 subsection, is authorized to levy and collect a special excise tax not
10 exceeding (~~.7824~~) 0.8184 percent (~~and beginning July 1, 1992, .725~~
11 ~~percent~~) on the value, as determined under chapter 82.44 RCW, of every
12 motor vehicle owned by a resident of such municipality for the
13 privilege of using such motor vehicle provided that in no event shall
14 the tax be less than one dollar and, subject to RCW 82.44.150 (3) and
15 (4), the amount of such tax shall be credited against the amount of the
16 excise tax levied by the state under RCW 82.44.020(1). As used in this
17 subsection, the term "municipality" means a municipality that is
18 located within (a) each county with a population of two hundred ten
19 thousand or more and (b) each county with a population of from one

1 hundred twenty-five thousand to less than two hundred ten thousand
2 except for those counties that do not border a county with a population
3 as described under subsection (a) of this subsection.

4 (2) (~~Through June 30, 1992,~~) Any other municipality is authorized
5 to levy and collect a special excise tax not exceeding (~~(.815)~~) 0.8184
6 percent(~~(, and beginning July 1, 1992, .725 percent)~~) on the value, as
7 determined under chapter 82.44 RCW, of every motor vehicle owned by a
8 resident of such municipality for the privilege of using such motor
9 vehicle provided that in no event shall the tax be less than one dollar
10 and, subject to RCW 82.44.150 (3) and (4), the amount of such tax shall
11 be credited against the amount of the excise tax levied by the state
12 under RCW 82.44.020(1). Before utilization of any excise tax moneys
13 collected under authorization of this section for acquisition of right
14 of way or construction of a mass transit facility on a separate right
15 of way the municipality shall adopt rules affording the public an
16 opportunity for "corridor public hearings" and "design public hearings"
17 as herein defined, which rule shall provide in detail the procedures
18 necessary for public participation in the following instances: (a)
19 Prior to adoption of location and design plans having a substantial
20 social, economic or environmental effect upon the locality upon which
21 they are to be constructed or (b) on such mass rapid transit systems
22 operating on a separate right of way whenever a substantial change is
23 proposed relating to location or design in the adopted plan. In
24 adopting rules the municipality shall adhere to the provisions of the
25 Administrative Procedure Act.

26 (3) A "corridor public hearing" is a public hearing that: (a) Is
27 held before the municipality is committed to a specific mass transit
28 route proposal, and before a route location is established; (b) is held
29 to afford an opportunity for participation by those interested in the
30 determination of the need for, and the location of, the mass rapid
31 transit system; (c) provides a public forum that affords a full
32 opportunity for presenting views on the mass rapid transit system route
33 location, and the social, economic and environmental effects on that
34 location and alternate locations: PROVIDED, That such hearing shall
35 not be deemed to be necessary before adoption of an overall mass rapid
36 transit system plan by a vote of the electorate of the municipality.

37 (4) A "design public hearing" is a public hearing that: (a) Is
38 held after the location is established but before the design is
39 adopted; and (b) is held to afford an opportunity for participation by

1 those interested in the determination of major design features of the
2 mass rapid transit system; and (c) provides a public forum to afford a
3 full opportunity for presenting views on the mass rapid transit system
4 design, and the social, economic, environmental effects of that design
5 and alternate designs.

6 (5) A municipality imposing a tax under subsection (1) or (2) of
7 this section may also impose a sales and use tax, in addition to the
8 tax authorized by RCW 82.14.030, upon retail car rentals within the
9 municipality that are taxable by the state under chapters 82.08 and
10 82.12 RCW. The rate of tax shall bear the same ratio to the rate
11 imposed under RCW 82.08.020(2) as the excise tax rate imposed under
12 subsection (1) of this section bears to the excise tax rate imposed
13 under RCW 82.44.020 (1) and (2). The base of the tax shall be the
14 selling price in the case of a sales tax or the rental value of the
15 vehicle used in the case of a use tax. The tax imposed under this
16 section shall be deducted from the amount of tax otherwise due under
17 RCW 82.08.020(2). The revenue collected under this subsection shall be
18 distributed in the same manner as special excise taxes under
19 subsections (1) and (2) of this section.

20 **Sec. 2.** RCW 82.44.010 and 1990 c 42 s 301 are each amended to read
21 as follows:

22 For the purposes of this chapter, unless (~~{the}~~) the context
23 otherwise requires:

24 (1) "Department" means the department of licensing.

25 (2) "Motor home" means a motor vehicle originally designed,
26 reconstructed, or permanently altered to provide facilities for human
27 habitation, which include lodging and cooking or sewage disposal, and
28 are enclosed within a solid body shell with the vehicle, but excludes
29 a camper or like unit constructed separately and affixed to a motor
30 vehicle and a vehicle classified as a "class B motor home" by the motor
31 home industry.

32 (3) "Motor vehicle" means all motor vehicles, trailers and
33 semitrailers used, or of the type designed primarily to be used, upon
34 the public streets and highways, for the convenience or pleasure of the
35 owner, or for the conveyance, for hire or otherwise, of persons or
36 property, including fixed loads and facilities for human habitation;
37 but shall not include (a) vehicles carrying exempt licenses, (b) dock
38 and warehouse tractors and their cars or trailers, lumber carriers of

1 the type known as spiders, and all other automotive equipment not
2 designed primarily for use upon public streets, or highways, (c) motor
3 vehicles or their trailers used entirely upon private property, (d)
4 mobile homes and travel trailers as defined in RCW 82.50.010, or (e)
5 motor vehicles owned by nonresident military personnel of the armed
6 forces of the United States stationed in the state of Washington
7 provided personnel were also nonresident at the time of their entry
8 into military service.

9 ~~((3))~~ (4) "Truck-type power or trailing unit" means any vehicle
10 that is subject to the fees under RCW 46.16.070 except vehicles with an
11 unladen weight of six thousand pounds or less, RCW 46.16.079,
12 ~~((46.16.080,))~~ 46.16.085, or 46.16.090.

13 **Sec. 3.** RCW 82.44.020 and 1993 sp.s. c 23 s 61 are each amended to
14 read as follows:

15 (1) An excise tax is imposed for the privilege of using in the
16 state any motor vehicle, except those operated under reciprocal
17 agreements, the provisions of RCW 46.16.160 as now or hereafter
18 amended, or dealer's licenses. The annual amount of such excise tax
19 shall be two percent of the value of such vehicle, except that the
20 annual amount of such excise tax shall be one percent of the value of
21 such vehicle for any motor home as defined in RCW 82.44.010.

22 (2) An additional excise tax is imposed, in addition to any other
23 tax imposed by this section, for the privilege of using in the state
24 any such motor vehicle, and the annual amount of such additional excise
25 shall be two-tenths of one percent of the value of such vehicle, except
26 that the annual amount of such additional excise tax shall be one-tenth
27 of one percent of the value of such vehicle for any motor home as
28 defined in RCW 82.44.010.

29 (3) Effective with October 1992 motor vehicle registration
30 expirations, a clean air excise tax is imposed in addition to any other
31 tax imposed by this section for the privilege of using in the state any
32 motor vehicle as defined in RCW 82.44.010, except that farm vehicles as
33 defined in RCW 46.04.181 shall not be subject to the tax imposed by
34 this subsection. The annual amount of the additional excise tax shall
35 be two dollars and twenty-five cents. Effective with July 1994 motor
36 vehicle registration expirations, the annual amount of additional
37 excise tax shall be two dollars.

1 (4) An additional excise tax is imposed on truck-type power units
2 that are used in combination with a trailer to transport loads in
3 excess of forty thousand pounds combined gross weight. The annual
4 amount of such additional excise tax shall be fifty-eight one-
5 hundredths of one percent of the value of the vehicle.

6 The department shall distribute the additional tax collected under
7 this subsection as follows:

8 (a) For each trailing unit subject to subsection (5) of this
9 section, an amount equal to the clean air excise tax prescribed in
10 subsection (3) of this section shall be distributed in the manner
11 prescribed in RCW 82.44.110(3);

12 (b) Of the remainder of the additional excise tax collected under
13 this subsection, ten percent shall be distributed in the manner
14 prescribed in RCW 82.44.110(2) and ninety percent shall be distributed
15 in the manner prescribed in RCW 82.44.110(1). This tax shall not apply
16 to power units used exclusively for hauling logs.

17 (5) The excise taxes imposed by subsections (1) through (3) of this
18 section shall not apply to trailing units which are used in combination
19 with a power unit subject to the additional excise tax imposed by
20 subsection (4) of this section. This subsection shall not apply to
21 trailing units used for hauling logs.

22 (6) In no case shall the total tax be less than two dollars except
23 for proportionally registered vehicles.

24 (7) Washington residents, as defined in RCW 46.16.028, who license
25 motor vehicles in another state or foreign country and avoid Washington
26 motor vehicle excise taxes are liable for such unpaid excise taxes.
27 The department of revenue may assess and collect the unpaid excise
28 taxes under chapter 82.32 RCW, including the penalties and interest
29 provided therein.

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

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

	YEAR OF SERVICE	PERCENTAGE
1		
2	1	100
3	2	90
4	3	83
5	4	75
6	5	67
7	6	59
8	7	52
9	8	44
10	9	36
11	10	28
12	11	21
13	12	13
14	13 or older	10

15 (2) The reissuance of title and registration for a truck-type power
16 or trailing unit because of the installation of body or special
17 equipment shall be treated as a sale, and the value of the truck-type
18 power or trailing unit at that time, as determined by the department
19 from such information as may be available, shall be considered the
20 latest purchase price.

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

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

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

1 value that more closely represents the average value of similar
2 vehicles of the same year and model.

3 (b) The value determined in (a) of this subsection shall be divided
4 by the applicable percentage listed in this subsection to establish a
5 value equivalent to a manufacturer's base suggested retail price. The
6 applicable percentage shall be based on the year of service of the
7 vehicle for which the value is determined.

8	YEAR OF SERVICE	PERCENTAGE
9	1	100
10	2	((100)) <u>87</u>
11	3	((91)) <u>79</u>
12	4	((83)) <u>71</u>
13	5	((74)) <u>64</u>
14	6	((65)) <u>57</u>
15	7	((57)) <u>51</u>
16	8	((48)) <u>45</u>
17	9	40
18	10	31
19	11	22
20	12	14
21	13 or older	10

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

26 **Sec. 5.** RCW 82.44.060 and 1990 c 42 s 304 are each amended to read
27 as follows:

28 (1) The excise tax hereby imposed shall be due and payable to the
29 department or its agents at the time of registration of a motor
30 vehicle. Whenever an application is made to the department or its
31 agents for a license for a motor vehicle there shall be collected, in
32 addition to the amount of the license fee or renewal license fee, the
33 amount of the excise tax imposed by this chapter, and no dealer's
34 license or license plates, and no license or license plates for a motor
35 vehicle shall be issued unless such tax is paid in full. The excise
36 tax hereby imposed shall be collected for each registration year. The
37 excise tax upon a motor vehicle licensed for the first time in this

1 state shall be levied for one full registration year commencing on the
2 date of the calendar year designated by the department and ending on
3 the same date of the next succeeding calendar year. For vehicles
4 registered under chapter 46.87 RCW, proportional registration, and for
5 vehicle dealer plates issued under chapter 46.70 RCW, the registration
6 year is the period provided in those chapters: PROVIDED, That the tax
7 shall in no case be less than two dollars except for proportionally
8 registered vehicles.

9 (2) Subsection (1) of this section does not apply to a motor home
10 for which quarterly excise tax payments are made under section 8 of
11 this act.

12 (3) A motor vehicle shall be deemed licensed for the first time in
13 this state when such vehicle was not previously licensed by this state
14 for the registration year immediately preceding the registration year
15 in which the application for license is made or when the vehicle has
16 been registered in another jurisdiction subsequent to any prior
17 registration in this state.

18 (4) No additional tax shall be imposed under this chapter upon any
19 vehicle upon the transfer of ownership thereof if the tax imposed with
20 respect to such vehicle has already been paid for the registration year
21 or fraction of a registration year in which transfer of ownership
22 occurs.

23 **Sec. 6.** RCW 82.44.110 and 1995 1st sp.s. c 15 s 2 and 1995 c 398
24 s 14 are each reenacted and amended to read as follows:

25 The county auditor shall regularly, when remitting license fee
26 receipts, pay over and account to the director of licensing for the
27 excise taxes collected under the provisions of this chapter. The
28 director shall forthwith transmit the excise taxes to the state
29 treasurer.

30 (1) The state treasurer shall deposit the excise taxes collected
31 under RCW 82.44.020(1) as follows:

32 (a) (~~(1.60)~~) 1.81 percent into the motor vehicle fund to defray
33 administrative and other expenses incurred by the department in the
34 collection of the excise tax.

35 (b) (~~(8.15)~~) 9.20 percent into the Puget Sound capital construction
36 account in the motor vehicle fund.

37 (c) (~~(4.07)~~) 4.59 percent into the Puget Sound ferry operations
38 account in the motor vehicle fund.

1 (d) (~~(5.88)~~) 6.64 percent into the general fund to be distributed
2 under RCW 82.44.155.

3 (e) (~~(4.75)~~) 5.36 percent into the municipal sales and use tax
4 equalization account in the general fund created in RCW 82.14.210.

5 (f) (~~(1.60)~~) 1.81 percent into the county sales and use tax
6 equalization account in the general fund created in RCW 82.14.200.

7 (g) (~~(62.6440)~~) 49.6075 percent into the general fund (~~(through~~
8 ~~June 30, 1995, and 57.6440 percent into the general fund beginning July~~
9 ~~1, 1995)~~).

10 (h) (~~(5)~~) 8.22 percent into the transportation fund created in RCW
11 82.44.180 (~~(beginning July 1, 1995)~~).

12 (i) (~~(5.9686)~~) 6.7375 percent into the county criminal justice
13 assistance account created in RCW 82.14.310.

14 (j) (~~(1.1937)~~) 1.3475 percent into the municipal criminal justice
15 assistance account for distribution under RCW 82.14.320.

16 (k) (~~(1.1937)~~) 1.3475 percent into the municipal criminal justice
17 assistance account for distribution under RCW 82.14.330.

18 (l) (~~(2.95)~~) 3.33 percent into the county public health account
19 created in RCW 70.05.125.

20 Notwithstanding (i) through (k) of this subsection, no more than
21 sixty million dollars shall be deposited into the accounts specified in
22 (i) through (k) of this subsection for the period January 1, 1994,
23 through June 30, 1995. Not more than five percent of the funds
24 deposited to these accounts shall be available for appropriations for
25 enhancements to the state patrol crime laboratory system and the
26 continuing costs related to these enhancements. Motor vehicle excise
27 tax funds appropriated for such enhancements shall not supplant
28 existing funds from the state general fund. For the fiscal year ending
29 June 30, 1998, and for each fiscal year thereafter, the amounts
30 deposited into the accounts specified in (i) through (k) of this
31 subsection shall not increase by more than the amounts deposited into
32 those accounts in the previous fiscal year increased by the implicit
33 price deflator for the previous fiscal year. Any revenues in excess of
34 this amount shall be deposited into the general fund.

35 (2) The state treasurer shall deposit the excise taxes collected
36 under RCW 82.44.020(2) into the transportation fund.

37 (3) The state treasurer shall deposit the excise tax imposed by RCW
38 82.44.020(3) into the air pollution control account created by RCW
39 70.94.015.

1 **Sec. 7.** RCW 82.44.150 and 1995 2nd sp.s. c 14 s 538 are each
2 amended to read as follows:

3 (1) The director of licensing shall, on the twenty-fifth day of
4 February, May, August, and November of each year, advise the state
5 treasurer of the total amount of motor vehicle excise taxes imposed by
6 RCW 82.44.020 (1) and (2) remitted to the department during the
7 preceding calendar quarter ending on the last day of March, June,
8 September, and December, respectively, except for those payable under
9 RCW 82.44.030, from motor vehicle owners residing within each
10 municipality which has levied a tax under RCW 35.58.273, which amount
11 of excise taxes shall be determined by the director as follows:

12 The total amount of motor vehicle excise taxes remitted to the
13 department, except those payable under RCW 82.44.020(3) and 82.44.030,
14 from each county shall be multiplied by a fraction, the numerator of
15 which is the population of the municipality residing in such county,
16 and the denominator of which is the total population of the county in
17 which such municipality or portion thereof is located. The product of
18 this computation shall be the amount of excise taxes from motor vehicle
19 owners residing within such municipality or portion thereof. Where the
20 municipality levying a tax under RCW 35.58.273 is located in more than
21 one county, the above computation shall be made by county, and the
22 combined products shall provide the total amount of motor vehicle
23 excise taxes from motor vehicle owners residing in the municipality as
24 a whole. Population figures required for these computations shall be
25 supplied to the director by the office of financial management, who
26 shall adjust the fraction annually.

27 (2) On the first day of the months of January, April, July, and
28 October of each year, the state treasurer based upon information
29 provided by the department shall, from motor vehicle excise taxes
30 deposited in the general fund, under RCW 82.44.110(1)(g), make the
31 following deposits:

32 (a) To the high capacity transportation account created in RCW
33 47.78.010, a sum equal to four and five-tenths percent of the special
34 excise tax levied under RCW 35.58.273 by those municipalities
35 authorized to levy a special excise tax within each county that has a
36 population of one hundred seventy-five thousand or more and has an
37 interstate highway within its borders; except that in a case of a
38 municipality located in a county that has a population of one hundred
39 seventy-five thousand or more that does not have an interstate highway

1 located within its borders, that sum shall be deposited in the
2 passenger ferry account;

3 (b) To the central Puget Sound public transportation account
4 created in RCW 82.44.180, for revenues distributed after December 31,
5 1992, within a county with a population of one million or more and a
6 county with a population of from two hundred thousand to less than one
7 million bordering a county with a population of one million or more, a
8 sum equal to the difference between (i) the special excise tax levied
9 and collected under RCW 35.58.273 by those municipalities authorized to
10 levy and collect a special excise tax subject to the requirements of
11 subsections (3) and (4) of this section and (ii) the special excise tax
12 that the municipality would otherwise have been eligible to levy and
13 collect at a tax rate of ((-815)) 0.920 percent and been able to match
14 with locally generated tax revenues, other than the excise tax imposed
15 under RCW 35.58.273, budgeted for any public transportation purpose.
16 Before this deposit, the sum shall be reduced by an amount equal to the
17 amount distributed under (a) of this subsection for each of the
18 municipalities within the counties to which this subsection (2)(b)
19 applies; however, any transfer under this subsection (2)(b) must be
20 greater than zero;

21 (c) To the public transportation systems account created in RCW
22 82.44.180, for revenues distributed after December 31, 1992, within
23 counties not described in (b) of this subsection, a sum equal to the
24 difference between (i) the special excise tax levied and collected
25 under RCW 35.58.273 by those municipalities authorized to levy and
26 collect a special excise tax subject to the requirements of subsections
27 (3) and (4) of this section and (ii) the special excise tax that the
28 municipality would otherwise have been eligible to levy and collect at
29 a tax rate of ((-815)) 0.920 percent and been able to match with
30 locally generated tax revenues, other than the excise tax imposed under
31 RCW 35.58.273, budgeted for any public transportation purpose. Before
32 this deposit, the sum shall be reduced by an amount equal to the amount
33 distributed under (a) of this subsection for each of the municipalities
34 within the counties to which this subsection (2)(c) applies; however,
35 any transfer under this subsection (2)(c) must be greater than zero;
36 and

37 (d) To the general fund, for revenues distributed after June 30,
38 1993, and to the transportation fund, for revenues distributed after
39 June 30, 1995, a sum equal to the difference between (i) the special

1 excise tax levied and collected under RCW 35.58.273 by those
2 municipalities authorized to levy and collect a special excise tax
3 subject to the requirements of subsections (3) and (4) of this section
4 and (ii) the special excise tax that the municipality would otherwise
5 have been eligible to levy and collect at a tax rate of ((.815)) 0.920
6 percent notwithstanding the requirements set forth in subsections (3)
7 through (6) of this section, reduced by an amount equal to
8 distributions made under (a), (b), and (c) of this subsection and RCW
9 82.14.046.

10 (3) On the first day of the months of January, April, July, and
11 October of each year, the state treasurer, based upon information
12 provided by the department, shall remit motor vehicle excise tax
13 revenues imposed and collected under RCW 35.58.273 as follows:

14 (a) The amount required to be remitted by the state treasurer to
15 the treasurer of any municipality levying the tax shall not exceed in
16 any calendar year the amount of locally-generated tax revenues,
17 excluding (i) the excise tax imposed under RCW 35.58.273 for the
18 purposes of this section, which shall have been budgeted by the
19 municipality to be collected in such calendar year for any public
20 transportation purposes including but not limited to operating costs,
21 capital costs, and debt service on general obligation or revenue bonds
22 issued for these purposes; and (ii) the sales and use tax equalization
23 distributions provided under RCW 82.14.046; and

24 (b) In no event may the amount remitted in a single calendar
25 quarter exceed the amount collected on behalf of the municipality under
26 RCW 35.58.273 during the calendar quarter next preceding the
27 immediately preceding quarter, excluding the sales and use tax
28 equalization distributions provided under RCW 82.14.046.

29 (4) At the close of each calendar year accounting period, but not
30 later than April 1, each municipality that has received motor vehicle
31 excise taxes under subsection (3) of this section shall transmit to the
32 director of licensing and the state auditor a written report showing by
33 source the previous year's budgeted tax revenues for public
34 transportation purposes as compared to actual collections. Any
35 municipality that has not submitted the report by April 1 shall cease
36 to be eligible to receive motor vehicle excise taxes under subsection
37 (3) of this section until the report is received by the director of
38 licensing. If a municipality has received more or less money under
39 subsection (3) of this section for the period covered by the report

1 than it is entitled to receive by reason of its locally-generated
2 collected tax revenues, the director of licensing shall, during the
3 next ensuing quarter that the municipality is eligible to receive motor
4 vehicle excise tax funds, increase or decrease the amount to be
5 remitted in an amount equal to the difference between the locally-
6 generated budgeted tax revenues and the locally-generated collected tax
7 revenues. In no event may the amount remitted for a calendar year
8 exceed the amount collected on behalf of the municipality under RCW
9 35.58.273 during that same calendar year excluding the sales and use
10 tax equalization distributions provided under RCW 82.14.046. At the
11 time of the next fiscal audit of each municipality, the state auditor
12 shall verify the accuracy of the report submitted and notify the
13 director of licensing of any discrepancies.

14 (5) The motor vehicle excise taxes imposed under RCW 35.58.273 and
15 required to be remitted under this section and RCW 82.14.046 shall be
16 remitted without legislative appropriation.

17 (6) Any municipality levying and collecting a tax under RCW
18 35.58.273 which does not have an operating, public transit system or a
19 contract for public transportation services in effect within one year
20 from the initial effective date of the tax shall return to the state
21 treasurer all motor vehicle excise taxes received under subsection (3)
22 of this section.

23 NEW SECTION. **Sec. 8.** A new section is added to chapter 82.44 RCW
24 to read as follows:

25 For a motor home as defined in RCW 82.44.010, the excise taxes
26 imposed under RCW 82.44.020 (1) and (2) may be paid for the entire
27 registration year at the time of registration or for selected quarters,
28 as determined by the vehicle owner, during the vehicle's registration
29 year. Unless operating under a reciprocal agreement, RCW 46.16.160, or
30 a dealer's license, a motor home may not be operated upon the highways
31 of the state unless the excise taxes for the current quarter or year
32 have been paid. The payor is not eligible for a refund of quarterly or
33 annual excise tax payments, or any portion thereof, except as provided
34 under RCW 82.44.120. For purposes of this section, a quarter includes
35 three full calendar months and begins on the first day of the first,
36 fourth, seventh, or tenth calendar month of the vehicle's registration
37 year, regardless of the day of the month on which the registration year
38 begins. The amount of excise tax due for each quarter or portion of a

1 quarter is one-fourth of the excise taxes due under RCW 82.44.020 (1)
2 and (2) for the current registration year. An additional fee of one
3 dollar shall be collected and deposited into the motor vehicle fund
4 each time one or more quarterly excise tax payments are made.
5 Quarterly excise tax payments may be made:

6 (1) To department offices providing vehicle licensing services and
7 licensing agents and subagents appointed under RCW 46.01.140, but not
8 by mail as part of the annual vehicle registration;

9 (2) No more than ten calendar days before the beginning of the
10 quarter for which a quarterly excise tax payment is being made if a
11 quarterly excise tax payment is not in effect for the preceding
12 quarter;

13 (3) For multiple quarters if the quarters are consecutive and fall
14 within the same registration year; and

15 (4) Only if all fees required for the annual licensing of the
16 vehicle, other than the taxes required in RCW 82.44.020 (1) and (2),
17 have been paid for the year during which the quarterly excise tax
18 payment will be in effect.

19 NEW SECTION. **Sec. 9.** (1) Sections 1 through 4, 6, and 7 of this
20 act apply to motor vehicle fees due after December 31, 1997.

21 (2) Sections 5 and 8 of this act apply to motor vehicle fees due
22 after September 30, 1999.

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