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HOUSE BILL 3160

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State of Washington                      56th Legislature                      2000 1                      Special Session

By Representatives Thomas, Dunshee, Cairnes, Sullivan, Stensen, Conway, Campbell, Miloscia, Esser, Kastama, DeBolt, O'Brien, Benson, Rockefeller, Barlean, Lantz, Lisk, Kessler, Huff, Buck, Lambert, Mulliken, Fortunato, Wensman, Pflug, Radcliff, Sump, Delvin, Dunn, Talcott, Schindler, Ericksen, Mitchell, McDonald, Crouse, Ballasiotes, Hankins, Mastin, Mielke, Alexander, G. Chandler, Parlette, Woods, D. Sommers, Clements, Pennington, Carrell, Skinner, Carlson, Boldt, Bush, McMorris, D. Schmidt, Koster, B. Chandler, Hurst, Grant, Ogden, Wolfe, Lovick and Morris

Read first time 03/21/2000. Referred to Committee on Finance.

1            AN ACT Relating to limiting taxation by limiting excessive license  
2 tab fees; adding a new section to chapter 46.16 RCW; creating new  
3 sections; and repealing RCW 46.16.060, 46.16.061, 46.16.650, 82.44.010,  
4 82.44.015, 82.44.020, 82.44.022, 82.44.023, 82.44.025, 82.44.030,  
5 82.44.041, 82.44.060, 82.44.065, 82.44.080, 82.44.090, 82.44.100,  
6 82.44.110, 82.44.120, 82.44.130, 82.44.140, 82.44.150, 82.44.155,  
7 82.44.157, 82.44.160, 82.44.170, 82.44.180, 82.44.900, 82.50.010,  
8 82.50.060, 82.50.090, 82.50.170, 82.50.250, 82.50.400, 82.50.405,  
9 82.50.410, 82.50.425, 82.50.435, 82.50.440, 82.50.460, 82.50.510,  
10 82.50.520, 82.50.530, 82.50.540, and 82.50.901.

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

12            NEW SECTION.    **Sec. 1.** A new section is added to chapter 46.16 RCW  
13 to read as follows:

14            (1) License tab fees shall be thirty dollars per year for motor  
15 vehicles, regardless of year, value, make, or model, beginning January  
16 1, 2000.

17            (2) For the purposes of this section, "license tab fees" are  
18 defined as the general fees paid annually for licensing motor vehicles,  
19 including cars, sport utility vehicles, motorcycles, and motor homes.

1        NEW SECTION.    **Sec. 2.**    The following acts or parts of acts are each  
2 repealed:

3        (1) RCW 46.16.060 (License fee, general--Distribution of proceeds--  
4 House-moving dollies) and 1992 c 216 s 4, 1987 1st ex.s. c 9 s 3, 1985  
5 c 380 s 13, 1981 c 342 s 8, 1975 1st ex.s. c 118 s 3, 1969 ex.s. c 170  
6 s 3, 1969 c 99 s 5, 1965 c 25 s 1, 1961 ex.s. c 7 s 9, & 1961 c 12 s  
7 46.16.060;

8        (2) RCW 46.16.061 (Additional fees to help defray costs of studies)  
9 and 1985 c 380 s 14, 1984 c 7 s 49, & 1963 ex.s. c 3 s 40;

10       (3) RCW 46.16.650 (License plates--Additional fee) and 1997 c 291  
11 s 12 & 1987 c 178 s 1;

12       (4) RCW 82.44.010 (Definitions) and 1990 c 42 s 301, 1979 c 107 s  
13 10, 1971 ex.s. c 299 s 54, 1967 c 121 s 4, 1963 c 199 s 1, & 1961 c 15  
14 s 82.44.010;

15       (5) RCW 82.44.015 (Ride-sharing passenger motor vehicles excluded--  
16 Notice--Liability for tax) and 1996 c 244 s 7, 1993 c 488 s 3, 1982 c  
17 142 s 1, & 1980 c 166 s 3;

18       (6) RCW 82.44.020 (Basic and clean air excise tax imposed--  
19 Exceptions--Liability of residents for out-of-state licensing) and 1998  
20 c 321 s 3, 1993 sp.s. c 23 s 61, 1993 c 123 s 2, 1991 c 199 s 220, 1990  
21 c 42 s 302, & 1988 c 191 s 1;

22       (7) RCW 82.44.022 (Credit on personal-use motor vehicle) and 1998  
23 c 321 s 2;

24       (8) RCW 82.44.023 (Exemption--Rental cars--Alteration of license  
25 plate month and year tabs--Rules--Taxes upon sale) and 1998 c 321 s 38,  
26 1998 c 145 s 1, 1994 c 227 s 3, & 1992 c 194 s 8;

27       (9) RCW 82.44.025 (Exemption--Vehicles of Taipei Economic and  
28 Cultural Office) and 1998 c 321 s 39 & 1996 c 139 s 3;

29       (10) RCW 82.44.030 (Tax on motor vehicle dealers) and 1971 ex.s. c  
30 299 s 51 & 1961 c 15 s 82.44.030;

31       (11) RCW 82.44.041 (Valuation of vehicles) and 1998 c 321 s 4 &  
32 1990 c 42 s 303;

33       (12) RCW 82.44.060 (Payment of tax based on registration year--  
34 Transfer of ownership) and 1990 c 42 s 304, 1981 c 222 s 12, 1979 c 158  
35 s 233, 1975-'76 2nd ex.s. c 54 s 2, 1975 1st ex.s. c 118 s 14, 1963 c  
36 199 s 4, & 1961 c 15 s 82.44.060;

37       (13) RCW 82.44.065 (Appeal of valuation) and 1990 c 42 s 305;

38       (14) RCW 82.44.080 (Tax additional) and 1961 c 15 s 82.44.080;

1 (15) RCW 82.44.090 (Penalty for issuing plates without collecting  
2 tax) and 1961 c 15 s 82.44.090;

3 (16) RCW 82.44.100 (Tax receipt) and 1961 c 15 s 82.44.100;

4 (17) RCW 82.44.110 (Disposition of revenue) and 1998 c 321 s 5,  
5 1997 c 338 s 68, & 1997 c 149 s 911;

6 (18) RCW 82.44.120 (Refunds, collections of erroneous amounts--  
7 Claims--False statement, penalty) and 1993 c 307 s 3, 1990 c 42 s 307,  
8 1989 c 68 s 2, 1983 c 26 s 3, 1979 c 120 s 2, 1975 1st ex.s. c 278 s  
9 95, 1974 ex.s. c 54 s 4, 1967 c 121 s 2, 1963 c 199 s 5, & 1961 c 15 s  
10 82.44.120;

11 (19) RCW 82.44.130 (Ad valorem taxation barred) and 1961 c 15 s  
12 82.44.130;

13 (20) RCW 82.44.140 (Director of licensing may act) and 1979 c 158  
14 s 237, 1967 c 121 s 3, & 1961 c 15 s 82.44.140;

15 (21) RCW 82.44.150 (Apportionment and distribution of motor vehicle  
16 excise taxes generally) and 1999 c 94 s 30, 1998 c 321 s 6, 1995 2nd  
17 sp.s. c 14 s 538, 1994 c 241 s 1, & 1993 c 491 s 2;

18 (22) RCW 82.44.155 (City police and fire protection assistance  
19 account--Distribution to cities and towns--Apportionment) and 1998 c  
20 321 s 40, 1993 c 492 s 254, 1991 c 199 s 223, & 1990 c 42 s 309;

21 (23) RCW 82.44.157 (Transfer of funds pursuant to government  
22 service agreement) and 1994 c 266 s 14;

23 (24) RCW 82.44.160 (Distribution to municipal research council) and  
24 1999 c 309 s 931 & 1995 c 28 s 1;

25 (25) RCW 82.44.170 (Computation of excise taxes when commingled  
26 with licensing fees) and 1990 c 42 s 311, 1987 c 244 s 56, & 1985 c 380  
27 s 22;

28 (26) RCW 82.44.180 (Transportation fund--Deposits and  
29 distributions) and 1999 c 402 s 5, 1999 c 94 s 31, 1998 c 321 s 41, &  
30 1995 c 269 s 2601;

31 (27) RCW 82.44.900 (Severability--Construction--1961 c 15) and 1961  
32 c 15 s 82.44.900;

33 (28) RCW 82.50.010 (Definitions) and 1989 c 337 s 20, 1979 c 107 s  
34 11, 1977 ex.s. c 22 s 6, 1971 ex.s. c 299 s 35, 1967 ex.s. c 149 s 44,  
35 & 1961 c 15 s 82.50.010;

36 (29) RCW 82.50.060 (Tax additional) and 1961 c 15 s 82.50.060;

37 (30) RCW 82.50.090 (Unlawful issuance of tax receipt--Penalty) and  
38 1961 c 15 s 82.50.090;

1 (31) RCW 82.50.170 (Refund, collection of erroneous amounts--  
2 Penalty for false statement) and 1992 c 154 s 6;  
3 (32) RCW 82.50.250 (Term "house trailer" construed) and 1967 ex.s.  
4 c 149 s 59;  
5 (33) RCW 82.50.400 (Tax imposed--Collection--Transfer of  
6 ownership--Out-of-state registration to avoid tax, liability--  
7 Penalties) and 1999 c 277 s 9, 1993 c 238 s 7, 1992 c 154 s 5, 1990 c  
8 42 s 320, 1979 c 123 s 1, 1975 1st ex.s. c 118 s 15, & 1971 ex.s. c 299  
9 s 55;  
10 (34) RCW 82.50.405 (Additional annual clean air excise tax) and  
11 1991 c 199 s 226;  
12 (35) RCW 82.50.410 (Rate--Minimum payable--Dealer tax) and 1998 c  
13 321 s 23, 1991 c 199 s 225, 1990 c 42 s 321, 1979 c 123 s 2, 1975 1st  
14 ex.s. c 118 s 16, 1972 ex.s. c 144 s 2, & 1971 ex.s. c 299 s 56;  
15 (36) RCW 82.50.425 (Valuation of travel trailers and campers) and  
16 1990 c 42 s 323;  
17 (37) RCW 82.50.435 (Appeal of valuation) and 1990 c 42 s 324;  
18 (38) RCW 82.50.440 (Tax receipt--Records) and 1979 c 158 s 242,  
19 1975 1st ex.s. c 9 s 2, & 1971 ex.s. c 299 s 59;  
20 (39) RCW 82.50.460 (Notice of amount of tax payable--Contents) and  
21 1979 c 123 s 3, 1975 1st ex.s. c 118 s 17, & 1971 ex.s. c 299 s 61;  
22 (40) RCW 82.50.510 (Remittance of tax to state--Distribution to  
23 cities, towns, counties, and schools) and 1998 c 321 s 24, 1991 c 199  
24 s 227, 1990 c 42 s 322, 1975-'76 2nd ex.s. c 75 s 1, & 1971 ex.s. c 299  
25 s 66;  
26 (41) RCW 82.50.520 (Exemptions) and 1983 c 26 s 4, 1979 c 123 s 4,  
27 & 1971 ex.s. c 299 s 67;  
28 (42) RCW 82.50.530 (Ad valorem taxes prohibited as to mobile homes,  
29 travel trailers or campers--Loss of identity, subject to property tax)  
30 and 1999 c 92 s 1, 1993 c 32 s 1, 1981 c 304 s 32, & 1971 ex.s. c 299  
31 s 68;  
32 (43) RCW 82.50.540 (Taxed and licensed travel trailers or campers  
33 entitled to use of streets and highways) and 1971 ex.s. c 299 s 69; and  
34 (44) RCW 82.50.901 (Effective dates--Operative dates--Expiration  
35 dates--1971 ex.s. c 299 ss 35-76) and 1971 ex.s. c 299 s 53.

36 NEW SECTION. **Sec. 3.** The provisions of this act are to be  
37 liberally construed to effectuate the policies and purposes of this  
38 act.

1        NEW SECTION.    **Sec. 4.**    If any provision of this act or its  
2 application to any person or circumstance is held invalid, the  
3 remainder of the act or the application of the provision to other  
4 persons or circumstances is not affected.

5        NEW SECTION.    **Sec. 5.**    This act applies retroactively to January 1,  
6 2000.

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