

SSB 5987 - S AMD 53

By Senator Ericksen

NOT ADOPTED 2/27/2015

1 On page 64, beginning on line 11, after "46.17.335(2)." strike
2 all material through "section." on line 17

3 On page 64, beginning on line 18, after "authorities" strike all
4 material through "section" on line 21

5 On page 64, line 22, after "82.44 RCW" strike all material
6 through "voters"

7 On page 65, after line 14, insert the following:

8 "NEW SECTION. **Sec. 311.** A new section is added to chapter 82.44
9 RCW to read as follows:

10 (1)(a) A motor vehicle excise tax must be calculated in an honest
11 and accurate way. For the purpose of determining any motor vehicle
12 excise tax otherwise authorized by law, any taxing district imposing
13 a motor vehicle excise tax must set a vehicle's taxable value by
14 using the depreciation schedule set forth in this section. The
15 taxable value equals the product of a percentage based on a vehicle's
16 year of service, as provided in subsection (2) of this section, and
17 the latest purchase price of the vehicle. The purchase price for the
18 first year of service must be determined by the bill of sale provided
19 by the buyer and seller, subject to the exemptions, exceptions, and
20 definitions provided by this section, and must be affirmed by
21 declaration by both parties.

22 (b) The legislature intends that this section will ensure an
23 honest and accurate calculation of the tax. It is further the intent
24 of the legislature that this section, when combined with the appeal
25 process in RCW 82.44.065, will ensure that vehicle owners are taxed
26 fairly.

27 (2) For the purpose of determining the tax under this chapter,
28 the value of a truck-type power or trailing unit, or motor vehicle,
29 including a passenger vehicle, motorcycle, motor home, sport utility
30 vehicle, or light duty truck, must be the latest purchase price of
31 the vehicle, excluding applicable federal excise taxes, state and

1 local sales or use taxes, transportation or shipping costs, or
2 preparatory or delivery costs, multiplied by the following percentage
3 based on year of service of the vehicle since its most recent
4 sale. The year the vehicle is offered for sale as a new vehicle must
5 be considered the first year of service.

6	YEAR OF SERVICE	PERCENTAGE
7	1	100
8	2	75
9	3	55
10	4	40
11	5	25
12	6	10
13	7 and over	5

14 (3) The reissuance of title and registration for a truck-type
15 power or trailing unit or motor vehicle, including a passenger
16 vehicle, motorcycle, motor home, sport utility vehicle, or light duty
17 truck because of the installation of body or special equipment, must
18 be treated as a sale, and the latest purchase price of the truck-type
19 power or trailing unit or motor vehicle, including a passenger
20 vehicle, motorcycle, motor home, sport utility vehicle, or light duty
21 truck at that time, as determined by the department from such
22 information as may be available, must be considered its base value.

23 (4) If the purchase price is unavailable or otherwise
24 unascertainable or the reissuance of title and registration is the
25 result of a gift or inheritance, the department shall determine a
26 value equivalent to the latest purchase price by using any
27 information that may be available, including any guidebook, report,
28 or compendium of recognized standing in the automotive industry or
29 the selling price and year of sale of the vehicle. The department may
30 use an appraisal by the county assessor. In valuing a vehicle for
31 which the current value or selling price is not indicative of the
32 value of similar vehicles of the same year and model, the department
33 must establish a value that more closely represents the average value
34 of similar vehicles of the same year and model.

35 (5) For purposes of this section, "value" excludes value
36 attributable to modifications of a motor vehicle and equipment that

1 are designed to facilitate the use or operation of the motor vehicle
2 by a person with a disability.

3 NEW SECTION. **Sec. 312.** RCW 82.44.035 (Valuation of vehicles)
4 and 2010 c 161 s 910 & 2006 c 318 s 1 are each repealed.

5 **Sec. 313.** RCW 82.44.065 and 2010 c 161 s 912 are each amended to
6 read as follows:

7 (1) If the department determines a value for a vehicle
8 ((~~equivalent to a manufacturer's base suggested retail price~~)) under
9 section 311 of this act or the value of a truck or trailer under
10 ((~~RCW 82.44.035~~)) section 311 of this act, any person who pays a
11 locally imposed tax for that vehicle may appeal the valuation to the
12 department under chapter 34.05 RCW. If the taxpayer is successful on
13 appeal, the department ((~~shall~~)) must refund the excess tax in the
14 manner provided in RCW 82.44.120.

15 (2) The legislature intends for this section to ensure an honest
16 and accurate calculation of the tax."

17 Renumber the remaining sections consecutively and correct any
18 internal references accordingly.

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19 On page 1, line 5 of the title, after "81.104.160," insert
20 "82.44.065,"

21 On page 1, line 13 of the title, after "82.80 RCW;" insert
22 "adding a new section to chapter 82.44 RCW;"

23 On page 1, line 15 of the title, after "82.38.083" insert "and
24 82.44.035"

EFFECT: Removes the provision that Sound Transit must use the depreciation schedule that is currently used for the motor vehicle excise tax that is collected in the Sound Transit District. Modifies the base value and depreciation schedules upon which a vehicle's value is based when calculating a motor vehicle excise tax.

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