

EHB 2201 - H AMD 673

By Representative Harmsworth

NOT CONSIDERED 01/24/2018

1 On page 3, after line 13, insert the following:

2
3 **"Sec. 3.** RCW 82.44.035 and 2010 c 161 s 910 are each amended to
4 read as follows:

5 (1) For the purpose of determining any locally imposed motor
6 vehicle excise tax, the value of a truck or trailer (~~shall be~~) is
7 the latest purchase price of the vehicle, excluding applicable
8 federal excise taxes, state and local sales or use taxes,
9 transportation or shipping costs, or preparatory or delivery costs,
10 multiplied by the following percentage based on year of service of
11 the vehicle since last sale. The latest purchase year (~~shall be~~)
12 is considered the first year of service.

	YEAR OF SERVICE	PERCENTAGE
13		
14	1	100
15	2	81
16	3	67
17	4	55
18	5	45
19	6	37
20	7	30
21	8	25
22	9	20
23	10	16
24	11	13
25	12	11
26	13	9
27	14	7

3 (2) The reissuance of a certificate of title and registration
4 certificate for a truck or trailer because of the installation of
5 body or special equipment (~~((shall be))~~) is treated as a sale, and the
6 value of the truck or trailer at that time, as determined by the
7 department from such information as may be available, (~~((shall be))~~)
8 is considered the latest purchase price.

9 (3) For the purpose of determining any locally imposed motor
10 vehicle excise tax, the value of a vehicle other than a truck or
11 trailer (~~((shall be eighty five percent of the manufacturer's base
12 suggested retail price of the vehicle when first offered for sale as
13 a new vehicle, excluding any optional equipment, applicable federal
14 excise taxes, state and local sales or use taxes, transportation or
15 shipping costs, or preparatory or delivery costs, multiplied by the
16 applicable percentage listed in this subsection (3) based on year of
17 service of the vehicle.~~

18 ~~If the manufacturer's base suggested retail price is unavailable
19 or otherwise unascertainable at the time of initial registration in
20 this state, the department shall determine a value equivalent to a
21 manufacturer's base suggested retail price as follows:~~

22 ~~(a) The department shall determine a value using any information
23 that may be available, including any guidebook, report, or
24 compendium of recognized standing in the automotive industry or the
25 selling price and year of sale of the vehicle. The department may
26 use an appraisal by the county assessor. In valuing a vehicle for
27 which the current value or selling price is not indicative of the
28 value of similar vehicles of the same year and model, the department
29 shall establish a value that more closely represents the average
30 value of similar vehicles of the same year and model. The value
31 determined in this subsection (3)(a) shall be divided by the
32 applicable percentage listed in (b) of this subsection (3) to
33 establish a value equivalent to a manufacturer's base suggested
34~~

1 ~~retail price and this value shall be multiplied by eighty-five~~
2 ~~percent.~~

3 ~~(b) The year the vehicle is offered for sale as a new vehicle~~
4 ~~shall be considered the first year of service.~~

5	YEAR OF SERVICE	PERCENTAGE
6	1	100
7	2	81
8	3	72
9	4	63
10	5	55
11	6	47
12	7	41
13	8	36
14	9	32
15	10	27
16	11	26
17	12	24
18	13	23
19	14	21
20	15	16
21	16 or older	10

22 ~~(4) For purposes of this chapter, value shall exclude value~~
23 ~~attributable to modifications of a vehicle and equipment that are~~
24 ~~designed to facilitate the use or operation of the vehicle by a person~~
25 ~~with a disability)) must be based on base model Kelley blue book~~
26 ~~values, or the national automobile dealers association values,~~
27 ~~whichever is lower."~~

28
29 Renumber the remaining sections consecutively, correct any
30 internal references accordingly, and correct the title.

31

EFFECT: Deletes the statutory valuation schedule for passenger vehicles and vehicles other than trucks or trailers and requires that the values of such vehicles is as shown for base models in the Kelley Blue Book or the National Automobile Dealers Association

values, whichever is lower.

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