

# Chapter 308-91 WAC

## RECIPROCITY AND PRORATION

**WAC**

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**DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER**

308-91-010	Proration and reciprocity agreements. [Statutory Authority: RCW 46.01.110 and 46.87.010(2). 90-16-072, § 308-91-010, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-010, filed 3/2/88. Statutory Authority: RCW 46.01.110. 84-02-019 (Order 739 DOL), § 308-91-010, filed 12/28/83.] Repealed by 00-01-150, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010.
308-91-020	Instructions, procedures and declarations. [Statutory Authority: RCW 46.01.110. 84-02-019 (Order 739 DOL), § 308-91-020, filed 12/28/83.] Repealed by 88-06-061 (Order PFT 8803), filed 3/2/88. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW.
308-91-070	Quarterly licensing for proportionally registered vehicles. [Statutory Authority: RCW 46.01.110 and 46.87.010(2). 90-16-072, § 308-91-070, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-070, filed 3/2/88. Statutory Authority: RCW 46.01.110. 84-02-019 (Order 739 DOL), § 308-91-070, filed 12/28/83.] Repealed by 94-13-012, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.87.010(2).
308-91-100	Operation of rental vehicles. [Statutory Authority: RCW 46.01.110. 84-02-019 (Order 739 DOL), § 308-91-100, filed 12/28/83.] Repealed by 88-06-061 (Order PFT 8803), filed 3/2/88. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW.
308-91-110	Utility trailer rentals—Certified average registration plan. [Statutory Authority: RCW 46.01.110. 84-02-019 (Order 739 DOL), § 308-91-110, filed 12/28/83.] Repealed by 88-06-061 (Order PFT 8803), filed 3/2/88. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW.
308-91-160	Reciprocity for combinations of vehicles. [Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-160, filed 3/2/88.] Repealed by 90-16-072, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.01.110 and 46.87.010(2).
308-91-170	Washington fee/tax receipt. [Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-170, filed 3/2/88.] Repealed by 00-01-150, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.-010.

**WAC 308-91-030 Definitions.** The definitions set forth below, and in chapters 46.04, 46.85, and 46.87 RCW, apply throughout this chapter.

For the purpose of this code, the terms "apportioned," "proration," "prorate," "International Registration Plan (IRP)," and "proportional registration" are synonymous.

(1) "Backing plate" means a license plate which is designed for displaying validation decals, stickers or tabs.

(2) "Base jurisdiction," means the jurisdiction in which the owner has "properly registered" vehicle(s) of a fleet as defined in RCW 46.87.020(14).

(3) "Bus" (BS) means every motor vehicle designed for carrying more than five passengers and the driver and used primarily for the transportation of people.

(4) "Combination of vehicles" means a power unit used in combination with trailer(s), semitrailer(s) and/or converter gear.

(5) "Converter gear" (CG) means an auxiliary under carriage assembly with the fifth wheel and tow bar, used to convert a semitrailer to a full trailer.

(6) "Department" means the department of licensing, state of Washington.

(7) "Dump truck" (DT) means a truck whose contents are unloaded by tilting the truck bed backward with the tailgate open.

(8) "Experience period." See "preceding year" definition.

(9) "Full trailer" (FT) means every vehicle without motive power, designed for carrying persons or property, drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.

(10) "Interstate or interjurisdiction movement" means vehicle movement between or through two or more jurisdictions.

(11) "Intrastate or intrajurisdiction movement" means vehicle movement within a single jurisdiction, from one point within that jurisdiction to another point within the same jurisdiction.

(12) "Latest purchase cost or price" means the actual purchase cost or price, if reasonable, for a vehicle paid by the current owner, including the value of any trade-in or other valuable considerations, cost of accessories and modifications but excluding taxes, transportation or shipping costs, and preparatory or delivery costs. Reasonable purchase cost is considered to be the value of the vehicle as determined from guide books, reports or compendiums of value recognized in the automotive industry. All values are to be expressed in United States dollars.

(13) "Lessee" means a person, firm or corporation which has legal possession and control of a vehicle owned by another under the terms of a lease agreement.

(14) "Lessor" means a person, firm or corporation which, under the terms of a lease, grants the legal right of possession,

control of and responsibility for the operation of the vehicle to another person, firm or corporation.

(15) "Mileage year." See "preceding year" definition.

(16) "Owner-operator" means an equipment lessor who leases their vehicle with driver to a carrier.

(17) "Preceding year" means the period of twelve consecutive months prior to July 1st of the year immediately before the commencement of the registration or license year for which apportioned registration is sought. This term is used interchangeably with experience period and mileage year.

(18) "Reciprocity jurisdiction" means a jurisdiction with which the state of Washington extends vehicle license reciprocity as provided for in chapter 46.85 RCW.

(19) "Road tractor" (RT) means every motor vehicle designed without a fifth wheel and used for drawing other vehicles by use of a ball hitch and so constructed as to carry part of the weight of a vehicle or load so drawn (commonly referred to as a mobile home toter).

(20) "Semitrailer" (ST) means every vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by the towing vehicle.

(21) "Tractor" (TR) means every motor vehicle designed and used primarily for drawing other vehicles but not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

(22) "Trip lease" means a lease of vehicle(s) to a carrier (lessee) for a single interjurisdictional movement. The term may also include a similar intrajurisdictional movement where such movement is authorized under the laws of the jurisdiction.

(23) "Truck" (TK) means every motor vehicle designed, used or maintained primarily for the transportation of property (the maximum gross weight for solo trucks with three axles is 54,000 pounds) under RCW 46.87.040.

(24) "Truck tractor" (TT) means every motor vehicle designed and used primarily for drawing other vehicles but so constructed as to carry a load thereon in addition to a part of the weight of the vehicle and load so drawn (dromedary).

(25) "Utility trailer" means any full trailer or semitrailer constructed and used solely for the purpose of carrying property and not to exceed a gross weight of 6,000 pounds.

[Statutory Authority: RCW 46.87.010. 00-01-150, § 308-91-030, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2). 94-13-012, § 308-91-030, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2). 91-06-093, § 308-91-030, filed 3/6/91, effective 4/6/91; 90-16-072, § 308-91-030, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010 (1) and (2) and 46.87.020. 89-07-036 (Order PFT 89-04), § 308-91-030, filed 3/10/89. Statutory Authority: RCW 46.87-010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-030, filed 3/2/88. Statutory Authority: RCW 46.01-110. 84-02-019 (Order 739 DOL), § 308-91-030, filed 12/28/83.]

**WAC 308-91-040 General provisions. (1) Can carriers separate their apportionable vehicles into more than one fleet?** Yes, carriers may separate their apportionable vehicles into two or more fleets.

**(2) Can a fleet consist of both motor and nonmotor vehicles?** No, a fleet must consist of either motor or nonmotor vehicles.

**(3) What are proportional registration credentials?**

Proportional registration credentials consist of a current cab card, vehicle license plate and validation tabs.

**(4) How must I display my cab card?** The original cab card must be carried in or on the vehicle to which it has been issued, or in the case of a trailing unit, may be carried in the power unit. If you have renewed for a subsequent registration year but are still operating in the current registration year, you are required to carry both cab cards.

**(5) Are photocopies of the cab card acceptable?** Photocopies or other facsimiles of any cab card cannot be used for the power unit but may be used for any trailing unit.

**(6) May my proportional registration credentials be transferred?** Vehicle license plates and validation tabs may be transferred when moving the vehicles from one fleet to another fleet for the same registrant. Cab card(s) cannot be transferred under any circumstance.

**(7) When must I surrender my proportional registration credentials?** Cab card(s) must be surrendered in order to receive license fee credit unless the supplement is filed electronically.

**(8) Under what circumstances may Washington license fees be adjusted?** For unpaid invoices, Washington license fees may be adjusted, in one-twelfth increments, if reasonable cause has been established. Reasonable cause may be considered as the demise of the registrant, destruction of a vehicle, theft or other cause the department determines otherwise acceptable. Washington license fees may also be adjusted by audit.

[Statutory Authority: RCW 46.87.010. 00-01-150, § 308-91-040, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2). 94-13-012, § 308-91-040, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2). 90-16-072, § 308-91-040, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.080, 46.87.130, 46.87.140, 88.44.060 [82.44.060], 46.87.010(2) and 82.44.100. 89-07-035 (Order PFT 89-03), § 308-91-040, filed 3/10/89. Statutory Authority: RCW 46.87-010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-040, filed 3/2/88. Statutory Authority: RCW 46.01-110. 84-02-019 (Order 739 DOL), § 308-91-040, filed 12/28/83.]

**WAC 308-91-050 Applications for proportional registration. (1) How do I apply for proportional registration?** Application for proportional registration must be submitted to the prorate section. Incorrect, illegible, unsigned or incomplete applications may be returned.

**(2) What titling/registration options are available to owner-operators registering vehicles under the IRP?** Options available for owner-operators registering under the IRP are as follows:

(a) The owner-operator may be the registrant. The vehicle(s) will be titled and registered in the owner-operator's name only. The cab card will show the name of the owner-operator followed by the name of the carrier to whom the vehicle(s) and driver(s) are leased for operations. The owner-operator will be responsible for registration of such vehicles(s), and establishing and maintaining records required of proportionally registered fleets.

(b) The carrier (lessee) may be the registrant. The vehicle(s) will be titled and registered in the names of both the carrier as lessee and the owner-operator as lessor. The carrier will be responsible for registration of such vehicle(s), and

establishing and maintaining records required of proportionally registered fleets.

**(3) What titling/registration options are available to household goods carriers registering vehicles under the IRP?** Household goods carriers may register vehicles under the IRP in the following ways:

(a) When the agent is the lessor and the company is the lessee, you may title and register as dual applicants. Under this procedure, the lessor's fleet is prorated in its name and cab cards are issued in the name of both the lessor and lessee. The IRP application is based on the lessor's vehicles and the mileage accumulated by the lessor under its name and that of the lessee; or

(b) Owner-operators, other than service representatives, who exclusively transport cargo for household goods carriers, shall register their vehicle in the carriers base jurisdiction. Registration shall be in both the owner-operator's name and that of the carrier as lessee.

**(4) What is a temporary letter of authority?** A temporary letter of authority, issued by the department that allows operation of a vehicle pending issuance of permanent credentials.

**(5) May I receive a temporary letter of authority?** Yes, you may receive a temporary letter of authority if the proportional registration supplement - Schedule "A & C" and supporting documents relating to such vehicles are acceptable, on file and under any of the following conditions:

(a) The applicant's proportional registration account is on active status and considered to be in good standing; or

(b) If you have an existing account and are starting a new fleet; or

(c) If the vehicle is currently prorated or fully licensed in the state of Washington and the registrant is establishing a new prorate account.

**(6) How long is the temporary letter of authority effective?** The department may determine the duration of the temporary letter of authority, not to exceed two months from the effective date.

**(7) How can I receive a temporary letter of authority?** A temporary letter of authority is issued in one of the following ways:

(a) Mail;

(b) Facsimile transmission; or

(c) At prorate and fuel tax licensing services offices.

[Statutory Authority: RCW 46.87.010. 00-01-150, § 308-91-050, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2). 94-13-012, § 308-91-050, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2). 90-16-072, § 308-91-050, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.080, 46.87.130, 46.87.140, 88.44.060 [82.44.060], 46.87.010(2) and 82.44.100. 89-07-035 (Order PFT 89-03), § 308-91-050, filed 3/10/89. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-050, filed 3/2/88. Statutory Authority: RCW 46.01.110. 84-02-019 (Order 739 DOL), § 308-91-050, filed 12/28/83.]

**WAC 308-91-060 Reporting actual and estimated mileage and prorate percentage. (1) How does the preceding year mileage relate to the application Schedule B?** The Schedule B application is used to list all actual miles traveled by all apportioned vehicles licensed with the fleet during the period of July 1st through June 30th of the preceding year and

(7/26/00)

estimated annual miles in new jurisdictions where travel is intended.

**(2) How are the miles listed on the Schedule B used?** The miles are used to determine a jurisdiction's prorate percentage. The jurisdiction's prorate percentage determines how much of the jurisdiction's fees will be charged. The jurisdiction's mileage will be divided by an appropriate total mile figure to determine that percentage.

**(3) Would there be any time in which actual miles would not be reported on my Schedule B application?** Yes, if an apportioned vehicle did not operate in two or more jurisdictions during the registration year, you would not include those vehicle miles on the Schedule B.

**(4) What is the registration year?** A registration year is any twelve-month time period in which apportioned vehicles are registered in any given fleet.

**(5) When would estimated miles be used on my application Schedule B for the registration year?** You would use estimated miles under one of the following conditions:

(a) First year operation of a new account or fleet; or

(b) When a registrant wants to expand operations into new jurisdiction(s); or

(c) If the fleet failed to accumulate actual miles during the preceding year into jurisdiction(s) not traveled in which the fleet was registered and registration is still desired.

If there is a major change of operation to an existing fleet during the registration year, you will need to submit an amended application Schedule B. The Schedule B will list estimated miles for all jurisdictions in which you desire apportioned registration for the new operation.

**(6) How do I report my mileage if I incorporate?** If you incorporate, you must use estimated miles as a new account unless you have at least three months of actual mileage during the preceding year.

**(7) What is a major change of operation?** There are two types of major change of operations. They are:

(a) A major change of operation occurs when fleet mileage and registered jurisdictions increase more than fifty percent during the registration period; and

(b) Any change in registration pattern, which leaves Washington the only registration jurisdiction with actual mileage in the preceding year.

**(8) What mileage would I report on the application Schedule B for my trailer fleet?** Use either the mileage traveled by trailers of the fleet or use the mileage traveled by the motor vehicles while used in combination with the trailers of the fleet. In instances where the use of mileage accumulated by the trailer fleet is impractical, see measures provided under the provisions of RCW 46.87.120(3) or the International Registration Plan.

**(9) What type of conditions would cause my application Schedule B to be rejected?** The department may reject an application Schedule B based upon, but not limited to, the following examples:

(a) Estimated mileage that does not realistically reflect proposed operations;

(b) Mileage data, other than estimated mileage, expressed in rounded off numbers on renewal applications; or

(c) Identical mileage data reported for consecutive registration years for the same fleet.

(10) **How does the department treat actual or estimated miles in the determination of the prorate percentage?** The department has adopted a consistent approach. Any jurisdiction which shows actual miles will have a prorate percentage based on the total actual miles traveled by the fleet. Any jurisdiction which shows estimated miles will have a percentage based on the total actual miles and estimated miles by the fleet.

(11) **What is the result of an applicant answering either Y or N on the application Schedule B?** A Y indicates that the applicant requests registration in a jurisdiction and apportioned fees will be calculated. An N indicates that the applicant does not request registration in a jurisdiction and no apportioned fees will be calculated.

(12) **How do I determine my apportionable miles?** Apportionable miles are accumulated by registered apportionable vehicles and determined as follows:

(a) Include only those miles for a vehicle which traveled in two or more jurisdictions during the registration year. If a vehicle did not travel interstate during the registration year, do not include the mileage for that vehicle in your apportionable miles; and

(b) Except as noted in (a) of this subsection, the mileage reported must be the actual miles accumulated by those vehicles that were part of the proportionally registered fleet during the preceding year.

(c) If a vehicle was part of the proportionally registered fleet for only a part of the preceding year, then only the miles accumulated by this vehicle during the time it was a part of the fleet are to be included in the preceding year.

(d) If a carrier has more than one proportionally registered fleet, a separate mileage report must be kept for each fleet.

[Statutory Authority: RCW 46.87.010. 00-01-150, § 308-91-060, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2). 94-13-012, § 308-91-060, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2). 90-16-072, § 308-91-060, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-060, filed 3/2/88. Statutory Authority: RCW 46.01.110. 84-02-019 (Order 739 DOL), § 308-91-060, filed 12/28/83.]

**WAC 308-91-080 Temporary authorization permits TAPs.** (1) **What is a temporary authorization permit?** A temporary authorization permit is a department authorized permit that allows a carrier immediate operation of vehicles in their fleet pending issuance of proportional registration credentials. Once authorized by the department, the carrier may issue TAPs as necessary.

(2) **Who may qualify for TAPs?** Washington TAPs are available to Washington based carriers.

(3) **How may I obtain TAPs?** Carriers desiring to utilize TAPs must contact the department. Upon approval, the carrier may place an order for TAPs on a form prescribed by the department.

(4) **Once issued for a vehicle, how long is a TAP valid?** Each TAP is valid for a period of two months from the date of issuance by the carrier.

(5) **What are the procedures and guidelines for using TAPs?** The following procedures govern the use and issuance of these permits:

(a) TAPs are serially numbered and must be issued in sequential order;

(b) Carriers are accountable and liable for all TAPs purchased from the department;

(c) TAPs are not transferable to another carrier;

(d) No refunds or credits will be given for unused TAPs sold by the department to the carrier.

(6) **What is the purpose of TAPs?** TAPs may be used to:

(a) Add vehicles to established fleets;

(b) Increase gross weight of vehicles in established fleets;

(c) Add jurisdictions to established fleets; or

(d) Establish a new fleet.

(7) **What should I do if I make an error completing the TAP?** If an error is made in the account name, issue date, expiration date, gross weight, serial/identification number blanks or in the jurisdiction/weight section, void the permit by printing the word in large letters across the face of the permit. Return the vehicle copy and prorate copy to the department within one week.

(8) **How are the copies of the TAP distributed?**

(a) The original TAP marked "To accompany the vehicle" is to be carried in the vehicle to which it was issued; however, if the vehicle is a trailing unit, it may be carried in the power unit;

(b) The "Applicant's" copy of the permit is to be retained in the carrier's files for a period of four years pending possible audit under the provisions of RCW 46.87.310; and

(c) The "Prorate" copy is to be attached to a Washington prorate application supplement.

(9) **When must I submit my TAPs?** Return the prorate copy with the supplemental application to the prorate section within seven calendar days of issuance. The TAP copy to be submitted to prorate states at the bottom of the form "Prorate Copy."

(10) **Under what circumstances may the department suspend or cancel my TAP account?** Your TAP account may be suspended or canceled for:

(a) Failure to comply with chapter 46.87 RCW and chapter 308-91 WAC; or

(b) Failure to make timely payment of registration fees, taxes or audit assessments.

[Statutory Authority: RCW 46.87.010. 00-01-150, § 308-91-080, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(1) and 46.87.080(7). 95-05-045, § 308-91-080, filed 2/10/95, effective 3/13/95. Statutory Authority: RCW 46.01.110 and 46.87.010(2). 90-16-072, § 308-91-080, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-080, filed 3/2/88. Statutory Authority: RCW 46.01.110. 84-02-019 (Order 739 DOL), § 308-91-080, filed 12/28/83.]

**WAC 308-91-090 Leased and rented vehicles.** How are leased or rented vehicles registered? The registration of leased or rental passenger vehicles will be conducted under the provisions of chapter 46.16 RCW. Trucks, tractors, and truck-tractors; trucks of one-way fleets (less than 26,000 pounds gross weight); trailers and semitrailers (exceeding 6,000 pounds gross weight), and utility trailers (not exceeding 6,000 pounds gross weight) may be registered under the provisions of Article XI of the International Registration Plan (IRP). In addition to the certificate of registration (cab card)

or a photocopy, a copy of the rental/lease agreement must be carried in the rental/leased vehicle or if it is a nonpowered vehicle, the vehicle providing the motive power for the combination. Refer to WAC 308-91-030 for the definition of terms used in this section.

[Statutory Authority: Chapters 46.87 and 82.38 RCW. 00-16-045, § 308-91-090, filed 7/26/00, effective 8/26/00. Statutory Authority: RCW 46.87.010(2). 94-13-012, § 308-91-090, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2). 91-06-093, § 308-91-090, filed 3/6/91, effective 4/6/91; 90-16-072, § 308-91-090, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-090, filed 3/2/88. Statutory Authority: RCW 46.01.110. 84-02-019 (Order 739 DOL), § 308-91-090, filed 12/28/83.]

**WAC 308-91-095 Trip leasing. What are the requirements for trip leasing?** The requirements for trip leasing are as follows:

(1) The lessor's vehicles must be prorated in this state or operated under authority of vehicle trip permits.

(2) The duration of the lease agreement is for a single trip and cannot exceed thirty days.

(3) A completed copy of the trip lease agreement must be carried in the lessor's vehicle throughout the duration of the lease.

(4) All mileage accumulated throughout the duration of the trip lease agreement will be recorded by the lessor and become a part of the lessor's mileage experience year. The mileage records, trip reports, and trip lease agreement must be maintained by the lessor for a period of four years following the mileage preceding year or period upon which the application is based.

(5) The lessor of a trip lease agreement is responsible for licensing and recordkeeping.

[Statutory Authority: RCW 46.87.010. 00-01-150, § 308-91-095, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.01.110 and 46.87.010(2). 91-06-093, § 308-91-095, filed 3/6/91, effective 4/6/91.]

**WAC 308-91-120 Federal heavy vehicle use tax. (1) Who must show proof of payment of federal heavy vehicle use tax?** The department of licensing requires owners of motor vehicles with a declared combined gross weight of 55,000 pounds or more to provide proof, acceptable to the department, that the federal heavy vehicle use tax imposed by section 4481 of the Internal Revenue Code of 1954 has been suspended or paid at the time of registration unless specifically exempt by the rules and regulations of the Internal Revenue Service.

(2) **What does the department require for proof of payment of federal heavy vehicle use tax?** Acceptable proof for registration purposes is either:

(a) The original or photocopy of an Internal Revenue Service (IRS) receipted Schedule 1 (IRS form 2290) schedule of highway motor vehicles; or

(b) Photocopy of IRS form 2290 with Schedule 1 as filed with the IRS and a photocopy of the front and back sides of the cancelled check used for the payment of taxes to the IRS.

(3) **When is proof of payment of federal heavy vehicle use tax not required?** If a vehicle is purchased within sixty days, proof of federal heavy vehicle use tax is not required at the time of registration.

(7/26/00)

(4) **What happens if I do not provide proof of payment of the federal heavy vehicle use tax?** The department shall refuse registration of such vehicles if sufficient proof is not presented at time of registration or renewal.

[Statutory Authority: RCW 46.87.010. 00-01-150, § 308-91-120, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-120, filed 3/2/88.]

**WAC 308-91-130 Hunter's permit. (1) What is a hunter's permit?** A permit authorized by the department that allows owner-operators to move their empty (unladen) vehicle(s) from one lessee-carrier fleet to a new lessee-carrier fleet in which they will become a part of the fleet. This permit will be issued without cost and be valid for ten days from the date of issuance.

(2) **Can my hunter's permit be used in other jurisdictions?** Yes, a hunter's permit issued by an IRP jurisdiction to an owner-operator, who was formerly based in such jurisdiction, will be honored in this state or any other jurisdiction for operation at the unladen weight of the vehicle(s) listed therein.

[Statutory Authority: RCW 46.87.010. 00-01-150, § 308-91-130, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-130, filed 3/2/88.]

**WAC 308-91-140 Vehicle transaction fee. How much is the vehicle transaction fee?** The vehicle transaction fee is four dollars and fifty cents.

[Statutory Authority: RCW 46.87.010. 00-01-150, § 308-91-140, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.87.080, 46.87-130, 46.87.140, 88.44.060 [82.44.060], 46.87.010(2) and 82.44.100. 89-07-035 (Order PFT 89-03), § 308-91-140, filed 3/10/89. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-140, filed 3/2/88.]

**WAC 308-91-150 Dishonored checks. (1) What will happen if my check becomes dishonored?** A dishonored check represents failure to pay proportional registration, fees and/or penalties and interest when due, and the department will enforce such proportional registration licensing and taxing laws as are necessary to recover the unpaid fees when they become due and payable.

(2) **What form of payment does the department require for dishonored checks?** Any registrant who tenders a check that is subsequently dishonored by a financial institution upon which it was drawn, may be required to tender all subsequent payments in certified funds, i.e., cash, cashier's check, certified check, traveler's check, official check, or money order.

(3) **Are there any additional fees charged for a dishonored check (DHC)?** Yes, a handling fee shall be assessed by the department for each check dishonored by the financial institution.

[Statutory Authority: RCW 46.01.110, 82.36.435, 82.38.260, 82.42.040, 46.87.010(2). 00-08-032, § 308-91-150, filed 3/28/00, effective 4/28/00. Statutory Authority: RCW 46.87.010(1) and 46.87.080(7). 95-05-045, § 308-91-150, filed 2/10/95, effective 3/13/95. Statutory Authority: RCW 46.87.010(2). 94-13-012, § 308-91-150, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2). 91-06-093, § 308-91-150, filed 3/6/91, effective 4/6/91. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. 88-06-061 (Order PFT 8803), § 308-91-150, filed 3/2/88.]

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**WAC 308-91-171 Mitigation of fees, penalties and/or interest.** (1) **Under what circumstances may a fee, penalty and/or interest be mitigated?** The department may mitigate, extinguish and/or adjust fees, penalties and/or interest arising from proportional registration transactions, assessments, and/or lack of complete records.

(2) **How will the department determine whether fees, penalties and/or interest should be mitigated?** The department will review records, accounts history or other information in arriving at its decision to mitigate.

[Statutory Authority: RCW 46.87.010. 00-01-150, § 308-91-171, filed 12/21/99, effective 1/21/00.]

**WAC 308-91-172 Appeals.** (1) **What are the appeal procedures?** Any person having been issued a notice of assessment for taxes, fees, penalties and/or interest who wishes to contest such notice may petition the department of licensing for an informal hearing in lieu of proceeding directly to a formal hearing. A petition for a hearing must be in writing and must be received by the department of licensing within thirty days after the receipt of the notice of assessment. A petition shall set forth the specific reasons why reassessment is sought and the amount of tax, fees, penalties and/or interest that the petitioner believes to be due.

(2) **What happens after the department receives the petition for an informal hearing?** Upon receipt of a petition for an informal hearing, the department will establish the time and place for the hearing and notify the petitioner by mail at least ten days prior to the scheduled date. If the petitioner is unable to attend the hearing on the date or time scheduled, the petitioner may request the department to reschedule the hearing. The petitioner may appear in person or may be represented by an attorney, accountant, or any other person authorized to present the case.

(3) **What happens if I fail to appear for my hearing without prior notification?** Failure to appear may result in the loss of your administrative appeal rights.

(4) **What happens following my informal hearing?** The department will make a determination in accordance with the Revised Code of Washington, rules, and policies established by the department.

(5) **What if I do not agree with the department's informal hearing determination?** You may, within thirty days after the date of mailing of the determination, appeal in writing and request a formal hearing by an administrative law judge. The appeal shall indicate the portions of the determination that the petitioner feels are in error and set forth the reasons for believing that the decision should be amended. The department will establish a time and place for a formal hearing and give the petitioner at least ten days' notice.

(6) **When does my reassessment become final?** The department's decision of the department upon a petition for reassessment shall become final, due and payable thirty days after service upon the petitioner unless further appealed.

[Statutory Authority: RCW 46.87.010. 00-01-150, § 308-91-172, filed 12/21/99, effective 1/21/00.]