

# Chapter 308-88 WAC

## RENTAL CAR TAXATION AND LICENSING

<p><b>WAC</b></p> <p>308-88-020</p> <p><b>DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER</b></p> <p>308-88-010</p> <p>308-88-030</p> <p>308-88-040</p> <p>308-88-050</p> <p>308-88-060</p> <p>308-88-070</p> <p>308-88-080</p> <p>308-88-090</p> <p>308-88-100</p> <p>308-88-110</p> <p>308-88-120</p> <p>308-88-130</p>	<p>Application and registration of rental vehicle businesses.</p> <p>Definitions. [Statutory Authority: RCW 46.01.110 and 46.87.023. WSR 95-15-028, § 308-88-010, filed 7/11/95 effective 8/11/95. Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-010, filed 12/11/92, effective 1/11/93.] Repealed by WSR 00-06-024, filed 2/23/00, effective 3/25/00. Statutory Authority: RCW 46.01.110.</p> <p>Application for registration. [Statutory Authority: RCW 46.01.110 and 46.87.023. WSR 95-15-028, § 308-88-030, filed 7/11/95 effective 8/11/95. Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-030, filed 12/11/92, effective 1/11/93.] Repealed by WSR 00-06-024, filed 2/23/00, effective 3/25/00. Statutory Authority: RCW 46.01.110.</p> <p>Issuance of rental car business registration. [Statutory Authority: RCW 46.01.110 and 46.87.023. WSR 95-15-028, § 308-88-040, filed 7/11/95 effective 8/11/95. Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-040, filed 12/11/92, effective 1/11/93.] Repealed by WSR 00-06-024, filed 2/23/00, effective 3/25/00. Statutory Authority: RCW 46.01.110.</p> <p>Waiver of business registration requirements. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-050, filed 12/11/92, effective 1/11/93.] Repealed by WSR 00-06-024, filed 2/23/00, effective 3/25/00. Statutory Authority: RCW 46.01.110.</p> <p>Registration denial appeal procedure. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-060, filed 12/11/92, effective 1/11/93.] Repealed by WSR 95-15-028, filed 7/11/95, effective 8/11/95. Statutory Authority: RCW 46.01.110 and 46.87.023.</p> <p>Methods for registration of rental cars. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-070, filed 12/11/92, effective 1/11/93.] Repealed by WSR 95-15-028, filed 7/11/95, effective 8/11/95. Statutory Authority: RCW 46.01.110 and 46.87.023.</p> <p>Registration of rental cars. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-080, filed 12/11/92, effective 1/11/93.] Repealed by WSR 95-15-028, filed 7/11/95, effective 8/11/95. Statutory Authority: RCW 46.01.110 and 46.87.023.</p> <p>Rental car reciprocity. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-090, filed 12/11/92, effective 1/11/93.] Repealed by WSR 95-15-028, filed 7/11/95, effective 8/11/95. Statutory Authority: RCW 46.01.110 and 46.87.023.</p> <p>Use of rental cars restricted. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-100, filed 12/11/92, effective 1/11/93.] Repealed by WSR 95-15-028, filed 7/11/95, effective 8/11/95. Statutory Authority: RCW 46.01.110 and 46.87.023.</p> <p>Rental car temporary permits. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-110, filed 12/11/92, effective 1/11/93.] Repealed by WSR 95-15-028, filed 7/11/95, effective 8/11/95. Statutory Authority: RCW 46.01.110 and 46.87.023.</p> <p>Rental car license plates. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-120, filed 12/11/92, effective 1/11/93.] Repealed by WSR 95-15-028, filed 7/11/95, effective 8/11/95. Statutory Authority: RCW 46.01.110 and 46.87.023.</p> <p>Use of rental car plates. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-130, filed 12/11/92, effective 1/11/93.] Repealed by WSR 95-15-028, filed 7/11/95, effective 8/11/95. Statutory Authority: RCW 46.01.110 and 46.87.023.</p>
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<p>308-88-140</p> <p>308-88-150</p> <p>308-88-160</p> <p>308-88-170</p>	<p>Removal/reassignment of rental car plates. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-140, filed 12/11/92, effective 1/11/93.] Repealed by WSR 95-15-028, filed 7/11/95, effective 8/11/95. Statutory Authority: RCW 46.01.110 and 46.87.023.</p> <p>Return of rental car plates. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-150, filed 12/11/92, effective 1/11/93.] Repealed by WSR 95-15-028, filed 7/11/95, effective 8/11/95. Statutory Authority: RCW 46.01.110 and 46.87.023.</p> <p>Vehicles removed from rental car operations. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-160, filed 12/11/92, effective 1/11/93.] Repealed by WSR 95-15-028, filed 7/11/95, effective 8/11/95. Statutory Authority: RCW 46.01.110 and 46.87.023.</p> <p>Rental cars registered in another jurisdiction—Temporary operating authority for Washington operations. [Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-170, filed 12/11/92, effective 1/11/93.] Repealed by WSR 00-06-024, filed 2/23/00, effective 3/25/00. Statutory Authority: RCW 46.01.110.</p>
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### WAC 308-88-020 Application and registration of rental vehicle businesses. (1) What is required to become a rental vehicle business?

(a) Applicants must apply for a rental vehicle business license by submitting a completed business license application to the department of revenue's business licensing service. The business licensing service will process the application on behalf of the department of licensing.

(b) A separate business license application must be filed for each place of business operated as a rental vehicle business. For the purposes of this section, "place of business" means a physical location at which arrangements to rent a rental vehicle may be made.

(c) Businesses operating in the form of a corporation, limited liability company, limited liability partnership, or similar form of legal entity must register their legal entity through the office of the secretary of state before applying for a rental vehicle business license.

(2) **What will I receive as proof that I qualified as a vehicle rental business?** A rental vehicle business registration number will be issued to your business and displayed on the business license.

(3) **Can I transfer my business registration number to another company?** No. The rental vehicle business registration number issued through the business licensing service is not assignable or transferable, and is valid only for the rental vehicle business to which the registration number (R-number) was issued.

[Statutory Authority: RCW 46.01.110 and 46.87.023. WSR 14-12-090, § 308-88-020, filed 6/3/14, effective 7/4/14. Statutory Authority: RCW 46.01.110. WSR 07-02-077, § 308-88-020, filed 1/2/07, effective 2/2/07; WSR 04-01-162, § 308-88-020, filed 12/22/03, effective 1/22/04; WSR 00-06-024, § 308-88-020, filed 2/23/00, effective 3/25/00. Statutory Authority: ESHB 2964, § 7(9). WSR 93-01-066, § 308-88-020, filed 12/11/92, effective 1/11/93.]