

WAC 308-57-020 Modified vehicles. All new or unused vehicles modified by a licensed manufacturer, shall be taxed according to the MSRP provided by the modifying manufacturer plus the cost involved in converting the vehicle. Modified vehicles include, but are not limited to, vans, pickups, utility vehicles and limousines, incomplete vehicles and kits. If the vehicle is modified by someone other than a licensed manufacturer, the original MSRP issued for the vehicle prior to the modifications plus the costs of the modifications shall be used.

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-57-020, filed 6/6/01, effective 7/7/01; WSR 97-12-015, § 308-57-020, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-020, filed 1/29/91, effective 3/1/91.]