

**Chapter 308-57 WAC
MOTOR VEHICLE EXCISE TAX**

Last Update: 6/6/01

WAC

308-57-005 Definitions.
308-57-010 Premise for assessing RTA excise tax.
308-57-020 Modified vehicles.
308-57-030 Declaration of value.
308-57-110 RTA excise tax fee schedule.
308-57-140 RTA excise tax exemptions.
308-57-210 RTA excise tax in even dollars.
308-57-230 Fleet abatement.
308-57-240 Nonfleet abatement.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

308-57-120 Excise tax fee schedules two and six. [Statutory Authority: RCW 46.01.110. WSR 97-12-015, § 308-57-120, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-120, filed 1/29/91, effective 3/1/91.] Repealed by WSR 01-12-099, filed 6/6/01, effective 7/7/01. Statutory Authority: RCW 46.01.110.

308-57-130 Excise tax fee schedule three. [Statutory Authority: RCW 46.01.110. WSR 97-12-015, § 308-57-130, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-130, filed 1/29/91, effective 3/1/91.] Repealed by WSR 01-12-099, filed 6/6/01, effective 7/7/01. Statutory Authority: RCW 46.01.110.

308-57-135 Excise tax fee schedule four. [Statutory Authority: RCW 46.01.110. WSR 97-12-015, § 308-57-135, filed 5/28/97, effective 6/28/97.] Repealed by WSR 01-12-099, filed 6/6/01, effective 7/7/01. Statutory Authority: RCW 46.01.110.

308-57-220 13-month leases. [Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-220, filed 1/29/91, effective 3/1/91.] Repealed by WSR 97-12-015, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110.

308-57-250 Rental car abatement. [Statutory Authority: RCW 46.01.110, 46.16.225 and 1992 c 194. WSR 92-20-049, § 308-57-250, filed 9/30/92, effective 10/31/92.] Repealed by WSR 97-12-015, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110.

308-57-310 Use class and one hundred ten percent rule. [Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-310, filed 1/29/91, effective 3/1/91.] Repealed by WSR 97-12-015, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110.

308-57-320 Trucks and one hundred ten percent rule. [Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-320, filed 1/29/91, effective 3/1/91.] Repealed by WSR 97-12-015, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110.

308-57-410 Appeal process. [Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-410, filed 1/29/91, effective 3/1/91.] Repealed by WSR 97-12-015, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110.

308-57-420 Taxes to be paid before appeal. [Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-420, filed 1/29/91, effective 3/1/91.] Repealed by WSR 97-12-015, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110.

308-57-430 Effective date for appeals. [Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-430, filed 1/29/91, effective 3/1/91.] Repealed by WSR 97-12-015, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110.

308-57-440 Hearings officer. [Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-440, filed 1/29/91, effective 3/1/91.] Repealed by WSR 97-12-015, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110.

308-57-500 Personal use motor vehicle excise tax credit—Qualifications. [Statutory Authority: RCW 46.12.225 and 46.01.110. WSR 99-13-151, § 308-57-500, filed 6/21/99, effective 7/22/99.] Repealed by WSR 01-12-099, filed 6/6/01, effective 7/7/01. Statutory Authority: RCW 46.01.110.

WAC 308-57-005 Definitions. The following definitions apply to the terminology used in this chapter:

(1) "RTA excise tax schedule" means the value depreciation table described in RCW 82.44.041(1) for use in the Central Puget Sound Regional Transit Authority area.

(2) "Fleet" means any person with five or more vehicles registered in the same name.

(3) "Light duty truck" means a truck which is smaller than a truck type power unit. The empty scale weight is six thousand pounds or less. It includes vehicles such as pickup trucks, vans, and utility vehicles.

(4) "MSRP" means the base manufacturer's suggested retail price as defined in RCW 82.44.041(3) and 82.50.425.

(5) "Purchase price" means the selling price of the vehicle before deducting for trade-in value or adding sales/use tax.

(6) "Registered within a county" means the county which the vehicle registered owner indicates as their resident address.

(7) "Tax code" means a two-digit alpha, numeric, or alpha-numeric representation of a value assigned by the department of revenue to passenger vehicles, light duty trucks, and motor homes prior to vehicle model year 1986. This value represents the value of the vehicle when first offered for sale. In 1986 and thereafter, the MSRP is used to represent the value of the vehicle.

(8) "Truck type power unit" means trucks as defined in RCW 82.44.010(3). This includes vehicles with FIX (fixed load), or TOW (tow truck) use classes, regardless of scale weight; CMB (combination), COM (commercial), FAR (farm), FCB (farm combination), F/H (for hire), LOG (logging trucks), STA (stage), and TRK (trucks whose empty scale weights exceed six thousand pounds and whose declared gross weight does not exceed twelve thousand pounds) use class.

(9) "Truck type trailing unit" means trailers as defined in RCW 82.44.010(3). This includes trailers with CMB (combination), LOG (logging), and COM (commercial) use classes.

(10) "Value code" means the value which is used to calculate the excise tax. In determining the value code, it may be a tax code, purchase price, assessor's appraisal, or MSRP.

(11) "Regional Transit Authority" or "(RTA)" means the Central Puget Sound Regional Transit Authority or Sound Transit.

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-57-005, filed 6/6/01, effective 7/7/01; WSR 97-12-015, § 308-57-005, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-005, filed 1/29/91, effective 3/1/91.]

WAC 308-57-010 Premise for assessing RTA excise tax. All trailers and all vehicles where MSRP is not available are taxed according to the most recent purchase price and purchase year and the depreciation rates in the RTA excise tax fee schedule. All other vehicles as noted on the first MSRP, the year of service or value year are taxed using the value of the vehicle and the RTA excise tax fee schedule. Current physical condition, mileage, or monetary value of a particular vehicle is not used to determine excise tax.

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-57-010, filed 6/6/01, effective 7/7/01; WSR 97-12-015, § 308-57-010, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-010, filed 1/29/91, effective 3/1/91.]

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.]

WAC 308-57-030 Declaration of value. If there is no value code for a model year 1985 or older model vehicle and there is no MSRP information available for a model year 1986 or newer model vehicle, the owner may be required to provide a certified declaration of original value and supporting documentation to be used as the basis for assessing the RTA excise tax.

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-57-030, filed 6/6/01, effective 7/7/01; WSR 97-12-015, § 308-57-030, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-030, filed 1/29/91, effective 3/1/91.]

WAC 308-57-110 RTA excise tax fee schedule. Vehicles with the following use classes are assessed RTA excise tax as defined in RCW 81.104.160:

- CAB (taxicab)
- COM (commercial) (if powered and the scale weight is six thousand pounds or less)
- CYC (motorcycle)
- F/H (for hire) (if six or fewer seats or if more than six seats and the scale weight is six thousand pounds or less)
- LOG (if powered and under six thousand pounds scale weight or if nonpowered)
- MH (motor home)
- PAS (passenger)
- PER (nonpowered personal use trailer)
- STA (stage) (if six or fewer seats or if more than six seats and the scale weight is six thousand pounds or less)
- TLR (nonpowered trailer)
- TRK (if the scale weight is six thousand pounds or less)

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-57-110, filed 6/6/01, effective 7/7/01; WSR 97-12-015, § 308-57-110, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-110, filed 1/29/91, effective 3/1/91.]

WAC 308-57-140 RTA excise tax exemptions. The following vehicles are exempt from RTA excise taxes imposed in chapter 81.104 RCW:

- (1) Vehicles with tax code 95 (vehicles taxed as personal property, such as mobile homes);
- (2) Vehicles with the following use classes:
 - C/G (converter gear),
 - CMB (combination),
 - CMP (campers),

COM (commercial if powered over 6,000 pounds scale weight or commercial nonpowered),
 EX (exempt),
 FAR (farm),
 FCB (farm combination),
 FED (federally owned),
 FEX (farm exempt),
 F/H (for hire if over 6,000 pounds scale weight and more than six seats),
 FIX (fixed load),
 H/C (horseless carriage),
 H/D (house moving dolly),
 LOG (if powered and over 6,000 pounds scale weight),
 MOB (mobile home),
 PED (moped),
 ORV (off road vehicle),
 RES (restored),
 SCH (private school),
 SNO (snowmobile), or
 SNX (exempt snowmobile),
 STA (stage if over 6,000 pounds scale weight and more than six seats),
 TOW (tow trucks),
 TRK (if over 6,000 pounds scale weight and 12,000 pounds or less gross weight),
 TVL (travel trailer);
 (3) Vehicles registered under WAC 308-96A-050, (nonresident members of the armed forces);
 (4) Vehicles registered under WAC 308-96A-400, (Indian tribes and tribal members);
 (5) Vehicles registered under WAC 308-96A-046, (disabled American veterans or former prisoner of war);
 (6) Vehicles registered under WAC 308-96A-180, (rental cars);
 (7) Passenger motor vehicles registered under WAC 308-96A-175 and 308-96A-176, ride-sharing and transportation needs ride-sharing vehicles;
 (8) Vehicles registered under WAC 308-96A-063, Foreign organization special license plate;
 (9) Vehicles registered under RCW 46.16.305, Medal of Honor recipients.

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-57-140, filed 6/6/01, effective 7/7/01; WSR 97-12-015, § 308-57-140, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-140, filed 1/29/91, effective 3/1/91.]

WAC 308-57-210 RTA excise tax in even dollars. RTA excise taxes are rounded to the nearest whole dollar.

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-57-210, filed 6/6/01, effective 7/7/01; WSR 97-12-015, § 308-57-210, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-210, filed 1/29/91, effective 3/1/91.]

WAC 308-57-230 Fleet abatement. A fleet vehicle, which is required to have a December registration expiration date, will be charged RTA excise tax based on the current depreciation rate for the number of months required to license through December 31 of the current year. If the number of months to December 31 is fewer than four, an additional twelve months RTA excise tax will be charged at the current depreciation rate.

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-57-230, filed 6/6/01, effective 7/7/01; WSR 97-12-015, § 308-57-230, filed 5/28/97, effective 6/28/97; WSR 92-15-024, § 308-57-230, filed 7/6/92, effective 8/6/92. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-230, filed 1/29/91, effective 3/1/91.]

WAC 308-57-240 Nonfleet abatement. With department approval, the owner of a nonfleet vehicle may change the vehicle's registration expiration date. The owner will be assessed RTA excise tax based on the current depreciation rate for the number of months from the current expiration to the requested expiration date. The new expiration date must be greater than twelve months but not more than eighteen months from the current registration expiration date. New expiration dates may only be granted when validation tabs for the desired month and year are available.

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-57-240, filed 6/6/01, effective 7/7/01; WSR 97-12-015, § 308-57-240, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-240, filed 1/29/91, effective 3/1/91.]