
SENATE BILL 5535

State of Washington 53rd Legislature 1993 Regular Session

By Senators Vognild, Prince and M. Rasmussen

Read first time 02/02/93. Referred to Committee on Transportation.

1 AN ACT Relating to the excise tax on large trucks; and amending RCW
2 82.44.010 and 82.44.020.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.44.010 and 1990 c 42 s 301 are each amended to read
5 as follows:

6 For the purposes of this chapter, unless (~~{the}~~) the context
7 otherwise requires:

8 (1) "Department" means the department of licensing.

9 (2) "Motor vehicle" means all motor vehicles, trailers and
10 semitrailers used, or of the type designed primarily to be used, upon
11 the public streets and highways, for the convenience or pleasure of the
12 owner, or for the conveyance, for hire or otherwise, of persons or
13 property, including fixed loads and facilities for human habitation;
14 but shall not include (a) vehicles carrying exempt licenses, (b) dock
15 and warehouse tractors and their cars or trailers, lumber carriers of
16 the type known as spiders, and all other automotive equipment not
17 designed primarily for use upon public streets, or highways, (c) motor
18 vehicles or their trailers used entirely upon private property, (d)
19 mobile homes and travel trailers as defined in RCW 82.50.010, or (e)

1 motor vehicles owned by nonresident military personnel of the armed
2 forces of the United States stationed in the state of Washington
3 provided personnel were also nonresident at the time of their entry
4 into military service.

5 (3) "Small truck-type power or trailing unit" means any vehicle
6 licensed to carry gross weights less than forty thousand pounds that is
7 subject to the fees under RCW 46.16.070 except vehicles with an unladen
8 weight of six thousand pounds or less, RCW 46.16.079, 46.16.080,
9 46.16.085, or 46.16.090.

10 (4) "Large truck-type power or trailing unit" means any vehicle
11 licensed to carry gross weights of forty thousand pounds or more that
12 is subject to the fees under RCW 46.16.070 except vehicles with an
13 unladen weight of six thousand pounds or less, RCW 46.16.079,
14 46.16.080, 46.16.085, or 46.16.090.

15 **Sec. 2.** RCW 82.44.020 and 1991 c 199 s 220 are each amended to
16 read as follows:

17 (1) An excise tax is imposed for the privilege of using in the
18 state any motor vehicle, except those operated under reciprocal
19 agreements, the provisions of RCW 46.16.160 as now or hereafter
20 amended, or dealer's licenses. The annual amount of such excise tax
21 shall be two percent of the value of such vehicle.

22 (2) An additional excise tax is imposed, in addition to any other
23 tax imposed by this section, for the privilege of using in the state
24 any such motor vehicle, and the annual amount of such additional excise
25 shall be two-tenths of one percent of the value of such vehicle.

26 (3) Effective with October 1992 motor vehicle registration
27 expirations, a clean air excise tax is imposed in addition to any other
28 tax imposed by this section for the privilege of using in the state any
29 motor vehicle as defined in RCW 82.44.010, except that farm vehicles as
30 defined in RCW 46.04.181 shall not be subject to the tax imposed by
31 this subsection. The annual amount of the additional excise tax shall
32 be two dollars and twenty-five cents. Effective with July 1994 motor
33 vehicle registration expirations, the annual amount of additional
34 excise tax shall be two dollars.

35 (4) An additional excise tax is imposed on large truck-type power
36 or trailing units as defined in RCW 82.44.010(4). The rate of tax
37 shall be fifty-eight one-hundredths of one percent of the value of the
38 vehicle. Ten percent of the additional excise tax collected under this

1 subsection shall be distributed in the manner prescribed in RCW
2 82.44.110(2). The remainder of the excise tax collected under this
3 subsection shall be distributed in the manner prescribed in RCW
4 82.44.110(1). In no case shall the total tax be less than two dollars
5 except for proportionally registered vehicles.

6 (5) Washington residents, as defined in RCW 46.16.028, who license
7 motor vehicles in another state or foreign country and avoid Washington
8 motor vehicle excise taxes are liable for such unpaid excise taxes.
9 The department of revenue may assess and collect the unpaid excise
10 taxes under chapter 82.32 RCW, including the penalties and interest
11 provided therein.

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