

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.]