

1 2727 AAS 3/3/92

2 **HB 2727** - S COMM AMD
3 By Committee on Ways & Means

4 ADOPTED 3/3/92

5 Strike everything after the enacting clause and insert the
6 following:

7 "**Sec. 1.** RCW 82.48.020 and 1987 c 220 s 6 are each amended to read
8 as follows:

9 An annual excise tax is hereby imposed for the privilege of using
10 any aircraft in the state. A current certificate of air worthiness
11 with a current inspection date from the appropriate federal agency
12 and/or the purchase of aviation fuel shall constitute the necessary
13 evidence of aircraft use or intended use. The tax shall be collected
14 annually or under a staggered collection schedule as required by the
15 secretary by rule. No additional tax shall be imposed under this
16 chapter upon any aircraft upon the transfer of ownership thereof, if
17 the tax imposed by this chapter with respect to such aircraft has
18 already been paid for the year in which transfer of ownership occurs.
19 Persons who are required to register aircraft under chapter 47.68 RCW
20 and who register aircraft in another state or foreign country and avoid
21 the Washington aircraft excise tax are liable for such unpaid excise
22 tax. The department of revenue may assess and collect the unpaid
23 excise tax under chapter 82.32 RCW, including the penalties and
24 interest provided in chapter 82.32 RCW. A violation of this chapter is
25 a misdemeanor punishable as provided in chapter 9A.20 RCW."

26 "**Sec. 2.** RCW 82.48.090 and 1989 c 378 s 25 are each amended to
27 read as follows:

1 In case a claim is made by any person that the person has paid an
2 erroneously excessive amount of excise tax under this chapter, the
3 person may apply to the department of transportation for a refund of
4 the claimed excessive amount together with interest at the rate
5 specified in RCW 82.32.060. The department of transportation shall
6 review such application, and if it determines that an excess amount of
7 tax has actually been paid by the taxpayer, such excess amount and
8 interest at the rate specified in RCW 82.32.060 shall be refunded to
9 the taxpayer by means of a voucher approved by the department of
10 transportation and by the issuance of a state warrant drawn upon and
11 payable from such funds as the legislature may provide for that
12 purpose. No refund shall be allowed, however, unless application for
13 the refund is filed with the department of transportation within ninety
14 days after the claimed excessive excise tax was paid and the amount of
15 the overpayment exceeds five dollars."

16 "**Sec. 3.** RCW 82.49.010 and 1983 2nd ex.s. c 3 s 42 are each
17 amended to read as follows:

18 An excise tax is imposed for the privilege of using a vessel upon
19 the waters of this state, except vessels exempt under RCW 82.49.020.
20 The annual amount of the excise tax is one-half of one percent of fair
21 market value, as determined under this chapter, or five dollars,
22 whichever is greater. Persons who are required under chapter 88.02 RCW
23 to register a vessel in this state and who register the vessel in
24 another state or foreign country and avoid the Washington watercraft
25 excise tax are liable for such unpaid excise tax. The department of
26 revenue may assess and collect the unpaid excise tax under chapter
27 82.32 RCW, including the penalties and interest provided in chapter
28 82.32 RCW.

1 The excise tax upon a vessel registered for the first time in this
2 state shall be imposed for a twelve-month period, including the month
3 in which the vessel is registered, unless the director of licensing
4 extends or diminishes vessel registration periods for the purpose of
5 staggered renewal periods under RCW 88.02.050. A vessel is registered
6 for the first time in this state when the vessel was not registered in
7 this state for the immediately preceding registration year, or when the
8 vessel was registered in another jurisdiction for the immediately
9 preceding year. The excise tax on vessels required to be registered in
10 this state on June 30, 1983, shall be paid by June 30, 1983."

11 **"Sec. 4.** RCW 82.49.065 and 1989 c 68 s 3 are each amended to read
12 as follows:

13 Whenever any person has paid a vessel license fee, and with the fee
14 has paid an excise tax imposed under this chapter, and the director of
15 licensing determines that the payor is entitled to a refund of the
16 entire amount of the license fee as provided by law, then the payor
17 shall also be entitled to a refund of the entire excise tax collected
18 under this chapter together with interest at the rate specified in RCW
19 82.32.060. If the director determines that any person is entitled to
20 a refund of only a part of the license fee paid, the payor shall be
21 entitled to a refund of the difference, if any, between the excise tax
22 collected and that which should have been collected together with
23 interest at the rate specified in RCW 82.32.060. The state treasurer
24 shall determine the amount of such refund by reference to the
25 applicable excise tax schedule prepared by the department of revenue in
26 cooperation with the department of licensing.

27 If no claim is to be made for the refund of the license fee, or any
28 part of the fee, but claim is made by any person that he or she has
29 paid an erroneously excessive amount of excise tax, the department of

1 licensing shall determine in the manner generally provided in this
2 chapter the amount of such excess, if any, that has been paid and shall
3 certify to the state treasurer that the person is entitled to a refund
4 in that amount together with interest at the rate specified in RCW
5 82.32.060.

6 If due to error a person has been required to pay an excise tax
7 pursuant to this chapter and a license fee under chapter 88.02 RCW
8 which amounts to an overpayment of ten dollars or more, such person
9 shall be entitled to a refund of the entire amount of such overpayment,
10 together with interest at the rate specified in RCW 82.32.060,
11 regardless of whether a refund of the overpayment has been requested.
12 If due to error the department or its agents has failed to collect the
13 full amount of the license fee and excise tax due, which underpayment
14 is in the amount of ten dollars or more, the department shall charge
15 and collect such additional amount as will constitute full payment of
16 the tax and any penalties or interest at the rate specified in RCW
17 82.32.050.

18 If the department approves the claim, it shall notify the state
19 treasurer to that effect and the treasurer shall make such approved
20 refunds and the other refunds provided for in this section from the
21 general fund and shall mail or deliver the same to the person entitled
22 to the refund.

23 Any person who makes a false statement under which he or she
24 obtains a refund to which he or she is not entitled under this section
25 is guilty of a gross misdemeanor."

26 "**Sec. 5.** RCW 82.50.400 and 1990 c 42 s 320 are each amended to
27 read as follows:

28 An annual excise tax is imposed on the owner of any travel trailer
29 or camper for the privilege of using such travel trailer or camper in

1 this state. The excise tax hereby imposed shall be due and payable to
2 the department of licensing or its agents at the time of registration
3 of a travel trailer or camper. Whenever an application is made to the
4 department of licensing or its agents for a license for a travel
5 trailer or camper there shall be collected, in addition to the amount
6 of the license fee or renewal license fee, the amount of the excise tax
7 imposed by this chapter, and no dealer's license or license plates, and
8 no license or license plates for a travel trailer or camper may be
9 issued unless such tax is paid in full. No additional tax shall be
10 imposed under this chapter upon any travel trailer or camper upon the
11 transfer of ownership thereof, if the tax imposed by this chapter with
12 respect to such travel trailer or camper has already been paid for the
13 registration year or fractional part thereof in which such transfer
14 occurs. Persons who are required to license travel trailers or campers
15 under chapter 46.16 RCW and who license travel trailers or campers in
16 another state or foreign country to avoid the Washington travel trailer
17 or camper tax are liable for such unpaid excise tax. The department of
18 revenue may assess and collect the unpaid excise tax under chapter
19 82.32 RCW, including the penalties and interest provided in chapter
20 82.32 RCW."

21 "Sec. 6. RCW 82.50.170 and 1989 c 378 s 26 and 1989 c 68 s 4 are
22 each reenacted and amended to read as follows:

23 In case a claim is made by any person that the person has
24 erroneously paid the tax or a part thereof or any charge hereunder, the
25 person may apply in writing to the department of licensing for a refund
26 of the amount of the claimed erroneous payment within thirteen months
27 of the time of payment of the tax on such a form as is prescribed by
28 the department of licensing. The department of licensing shall review
29 such application for refund, and, if it determines that an erroneous

1 payment has been made by the taxpayer, it shall certify the amount to
2 be refunded to the state treasurer that such person is entitled to a
3 refund in such amount together with interest at the rate specified in
4 RCW 82.32.060, and the treasurer shall make such approved refund
5 together with interest at the rate specified in RCW 82.32.060 herein
6 provided for from the general fund and shall mail or deliver the same
7 to the person entitled thereto.

8 If due to error a person has been required to pay an excise tax
9 under this chapter and a vehicle license fee under Title 46 RCW which
10 amounts to an overpayment of ten dollars or more, such person shall be
11 entitled to a refund of the entire amount of such overpayment, together
12 with interest at the rate specified in RCW 82.32.060, regardless of
13 whether a refund of the overpayment has been requested. If due to
14 error the department or its agents has failed to collect the full
15 amount of the license fee and excise tax due, which underpayment is in
16 the amount of ten dollars or more, the department shall charge and
17 collect such additional amount as will constitute full payment of the
18 tax and any penalties or interest at the rate specified in RCW
19 82.32.050.

20 Any person making any false statement in the claim herein
21 mentioned, under which the person obtains any amount of refund to which
22 the person is not entitled under the provisions of this section, shall
23 be guilty of a gross misdemeanor."

24 "NEW SECTION. Sec. 7. This act shall take effect July 1,
25 1992."

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4 On page 1, line 2 of the title, after "taxes;" strike the remainder
5 of the title and insert "amending RCW 82.48.020, 82.48.090, 82.49.010,
6 82.49.065, and 82.50.400; reenacting and amending RCW 82.50.170;
7 prescribing penalties; and providing an effective date."