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HOUSE BILL 2727

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State of Washington

52nd Legislature

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By Representatives Fraser and Brumsickle; by request of Department of Revenue

Read first time 01/24/92. Referred to Committee on Revenue.

1 AN ACT Relating to aircraft, watercraft, and travel trailer and  
2 camper excise taxes; amending RCW 82.48.020, 82.48.090, 82.49.010,  
3 82.49.065, and 82.50.400; reenacting and amending RCW 82.50.170;  
4 prescribing penalties; and providing an effective date.

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

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

8 An annual excise tax is hereby imposed for the privilege of using  
9 any aircraft in the state. A current certificate of air worthiness  
10 with a current inspection date from the appropriate federal agency  
11 and/or the purchase of aviation fuel shall constitute the necessary  
12 evidence of aircraft use or intended use. The tax shall be collected  
13 annually or under a staggered collection schedule as required by the  
14 secretary by rule. No additional tax shall be imposed under this

1 chapter upon any aircraft upon the transfer of ownership thereof, if  
2 the tax imposed by this chapter with respect to such aircraft has  
3 already been paid for the year in which transfer of ownership occurs.  
4 Persons who are required to register aircraft under chapter 47.68 RCW  
5 and who register aircraft in another state or foreign country and avoid  
6 the Washington aircraft excise tax are liable for such unpaid excise  
7 tax. The department of revenue may assess and collect the unpaid  
8 excise tax under chapter 82.32 RCW, including the penalties and  
9 interest provided in chapter 82.32 RCW. A violation of this chapter is  
10 a misdemeanor punishable as provided in chapter 9A.20 RCW.

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

13 In case a claim is made by any person that the person has paid an  
14 erroneously excessive amount of excise tax under this chapter, the  
15 person may apply to the department of transportation for a refund of  
16 the claimed excessive amount together with interest at the rate  
17 specified in RCW 82.32.050. The department of transportation shall  
18 review such application, and if it determines that an excess amount of  
19 tax has actually been paid by the taxpayer, such excess amount and  
20 interest at the rate specified in RCW 82.32.050 shall be refunded to  
21 the taxpayer by means of a voucher approved by the department of  
22 transportation and by the issuance of a state warrant drawn upon and  
23 payable from such funds as the legislature may provide for that  
24 purpose. No refund shall be allowed, however, unless application for  
25 the refund is filed with the department of transportation within ninety  
26 days after the claimed excessive excise tax was paid and the amount of  
27 the overpayment exceeds five dollars.

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

3       An excise tax is imposed for the privilege of using a vessel upon  
4 the waters of this state, except vessels exempt under RCW 82.49.020.  
5 The annual amount of the excise tax is one-half of one percent of fair  
6 market value, as determined under this chapter, or five dollars,  
7 whichever is greater. Persons who are required under chapter 88.02 RCW  
8 to register a vessel in this state and who register the vessel in  
9 another state or foreign country and avoid the Washington watercraft  
10 excise tax are liable for such unpaid excise tax. The department of  
11 revenue may assess and collect the unpaid excise tax under chapter  
12 82.32 RCW, including the penalties and interest provided in chapter  
13 82.32 RCW.

14       The excise tax upon a vessel registered for the first time in this  
15 state shall be imposed for a twelve-month period, including the month  
16 in which the vessel is registered, unless the director of licensing  
17 extends or diminishes vessel registration periods for the purpose of  
18 staggered renewal periods under RCW 88.02.050. A vessel is registered  
19 for the first time in this state when the vessel was not registered in  
20 this state for the immediately preceding registration year, or when the  
21 vessel was registered in another jurisdiction for the immediately  
22 preceding year. The excise tax on vessels required to be registered in  
23 this state on June 30, 1983, shall be paid by June 30, 1983.

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

26       Whenever any person has paid a vessel license fee, and with the fee  
27 has paid an excise tax imposed under this chapter, and the director of  
28 licensing determines that the payor is entitled to a refund of the  
29 entire amount of the license fee as provided by law, then the payor

1 shall also be entitled to a refund of the entire excise tax collected  
2 under this chapter together with interest at the rate specified in RCW  
3 82.32.050. If the director determines that any person is entitled to  
4 a refund of only a part of the license fee paid, the payor shall be  
5 entitled to a refund of the difference, if any, between the excise tax  
6 collected and that which should have been collected together with  
7 interest at the rate specified in RCW 82.32.050. The state treasurer  
8 shall determine the amount of such refund by reference to the  
9 applicable excise tax schedule prepared by the department of revenue in  
10 cooperation with the department of licensing.

11 If no claim is to be made for the refund of the license fee, or any  
12 part of the fee, but claim is made by any person that he or she has  
13 paid an erroneously excessive amount of excise tax, the department of  
14 licensing shall determine in the manner generally provided in this  
15 chapter the amount of such excess, if any, that has been paid and shall  
16 certify to the state treasurer that the person is entitled to a refund  
17 in that amount together with interest as provided in this section.

18 If due to error a person has been required to pay an excise tax  
19 pursuant to this chapter and a license fee under chapter 88.02 RCW  
20 which amounts to an overpayment of ten dollars or more, such person  
21 shall be entitled to a refund of the entire amount of such overpayment,  
22 together with interest, regardless of whether a refund of the  
23 overpayment has been requested. If due to error the department or its  
24 agents has failed to collect the full amount of the license fee and  
25 excise tax due, which underpayment is in the amount of ten dollars or  
26 more, the department shall charge and collect such additional amount as  
27 will constitute full payment of the tax and any penalties or interest.

28 If the department approves the claim, it shall notify the state  
29 treasurer to that effect and the treasurer shall make such approved  
30 refunds and the other refunds provided for in this section from the

1 general fund and shall mail or deliver the same to the person entitled  
2 to the refund.

3 Any person who makes a false statement under which he or she  
4 obtains a refund to which he or she is not entitled under this section  
5 is guilty of a gross misdemeanor.

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

8 An annual excise tax is imposed on the owner of any travel trailer  
9 or camper for the privilege of using such travel trailer or camper in  
10 this state. The excise tax hereby imposed shall be due and payable to  
11 the department of licensing or its agents at the time of registration  
12 of a travel trailer or camper. Whenever an application is made to the  
13 department of licensing or its agents for a license for a travel  
14 trailer or camper there shall be collected, in addition to the amount  
15 of the license fee or renewal license fee, the amount of the excise tax  
16 imposed by this chapter, and no dealer's license or license plates, and  
17 no license or license plates for a travel trailer or camper may be  
18 issued unless such tax is paid in full. No additional tax shall be  
19 imposed under this chapter upon any travel trailer or camper upon the  
20 transfer of ownership thereof, if the tax imposed by this chapter with  
21 respect to such travel trailer or camper has already been paid for the  
22 registration year or fractional part thereof in which such transfer  
23 occurs. Persons who are required to license travel trailers or campers  
24 under chapter 46.16 RCW and who license travel trailers or campers in  
25 another state or foreign country to avoid the Washington travel trailer  
26 or camper tax are liable for such unpaid excise tax. The department of  
27 revenue may assess and collect the unpaid excise tax under chapter  
28 82.32 RCW, including the penalties and interest provided in chapter  
29 82.32 RCW.

1       **Sec. 6.** RCW 82.50.170 and 1989 c 378 s 26 and 1989 c 68 s 4 are  
2 each reenacted and amended to read as follows:

3       In case a claim is made by any person that the person has  
4 erroneously paid the tax or a part thereof or any charge hereunder, the  
5 person may apply in writing to the department of licensing for a refund  
6 of the amount of the claimed erroneous payment within thirteen months  
7 of the time of payment of the tax on such a form as is prescribed by  
8 the department of licensing. The department of licensing shall review  
9 such application for refund, and, if it determines that an erroneous  
10 payment has been made by the taxpayer, it shall certify the amount to  
11 be refunded to the state treasurer that such person is entitled to a  
12 refund in such amount together with interest at the rate specified in  
13 RCW 82.32.050, and the treasurer shall make such approved refund  
14 together with interest at the rate specified in RCW 82.32.050 herein  
15 provided for from the general fund and shall mail or deliver the same  
16 to the person entitled thereto.

17       If due to error a person has been required to pay an excise tax  
18 under this chapter and a vehicle license fee under Title 46 RCW which  
19 amounts to an overpayment of ten dollars or more, such person shall be  
20 entitled to a refund of the entire amount of such overpayment, together  
21 with interest, regardless of whether a refund of the overpayment has  
22 been requested. If due to error the department or its agents has  
23 failed to collect the full amount of the license fee and excise tax  
24 due, which underpayment is in the amount of ten dollars or more, the  
25 department shall charge and collect such additional amount as will  
26 constitute full payment of the tax and any penalties or interest.

27       Any person making any false statement in the claim herein  
28 mentioned, under which the person obtains any amount of refund to which  
29 the person is not entitled under the provisions of this section, shall  
30 be guilty of a gross misdemeanor.

1      NEW SECTION.    **Sec. 7.**            This act shall take effect July 1, 1992.