

CERTIFICATION OF ENROLLMENT

HOUSE BILL 2727

Chapter 154, Laws of 1992

52nd Legislature
1992 Regular Session

AIRCRAFT, WATERCRAFT, AND TRAVEL TRAILER AND CAMPER
EXCISE TAXES--COLLECTION OF UNPAID TAXES

EFFECTIVE DATE: 7/1/92

Passed by the House March 7, 1992
Yeas 96 Nays 0

JOE KING
**Speaker of the
House of Representatives**

Passed by the Senate March 3, 1992
Yeas 42 Nays 4

JOEL PRITCHARD
President of the Senate

Approved April 1, 1992

BOOTH GARDNER
Governor of the State of Washington

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is HOUSE BILL 2727 as passed by the House of Representatives and the Senate on the dates hereon set forth.

ALAN THOMPSON
Chief Clerk

FILED

April 1, 1992 - 10:34 a.m.

**Secretary of State
State of Washington**

HOUSE BILL 2727

AS AMENDED BY THE SENATE

Passed Legislature - 1992 Regular Session

State of Washington 52nd Legislature 1992 Regular Session

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 82.32.060. 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 82.32.060 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 82.32.060. 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 82.32.060. 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 at the rate specified in RCW
18 82.32.060.

19 If due to error a person has been required to pay an excise tax
20 pursuant to this chapter and a license fee under chapter 88.02 RCW
21 which amounts to an overpayment of ten dollars or more, such person
22 shall be entitled to a refund of the entire amount of such overpayment,
23 together with interest at the rate specified in RCW 82.32.060,
24 regardless of whether a refund of the overpayment has been requested.
25 If due to error the department or its agents has failed to collect the
26 full amount of the license fee and excise tax due, which underpayment
27 is in the amount of ten dollars or more, the department shall charge
28 and collect such additional amount as will constitute full payment of
29 the tax and any penalties or interest at the rate specified in RCW
30 82.32.050.

1 If the department approves the claim, it shall notify the state
2 treasurer to that effect and the treasurer shall make such approved
3 refunds and the other refunds provided for in this section from the
4 general fund and shall mail or deliver the same to the person entitled
5 to the refund.

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

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

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

1 revenue may assess and collect the unpaid excise tax under chapter
2 82.32 RCW, including the penalties and interest provided in chapter
3 82.32 RCW.

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

6 In case a claim is made by any person that the person has
7 erroneously paid the tax or a part thereof or any charge hereunder, the
8 person may apply in writing to the department of licensing for a refund
9 of the amount of the claimed erroneous payment within thirteen months
10 of the time of payment of the tax on such a form as is prescribed by
11 the department of licensing. The department of licensing shall review
12 such application for refund, and, if it determines that an erroneous
13 payment has been made by the taxpayer, it shall certify the amount to
14 be refunded to the state treasurer that such person is entitled to a
15 refund in such amount together with interest at the rate specified in
16 RCW 82.32.060, and the treasurer shall make such approved refund
17 together with interest at the rate specified in RCW 82.32.060 herein
18 provided for from the general fund and shall mail or deliver the same
19 to the person entitled thereto.

20 If due to error a person has been required to pay an excise tax
21 under this chapter and a vehicle license fee under Title 46 RCW which
22 amounts to an overpayment of ten dollars or more, such person shall be
23 entitled to a refund of the entire amount of such overpayment, together
24 with interest at the rate specified in RCW 82.32.060, regardless of
25 whether a refund of the overpayment has been requested. If due to
26 error the department or its agents has failed to collect the full
27 amount of the license fee and excise tax due, which underpayment is in
28 the amount of ten dollars or more, the department shall charge and
29 collect such additional amount as will constitute full payment of the

1 tax and any penalties or interest at the rate specified in RCW
2 82.32.050.

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

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

Passed the House March 7, 1992.

Passed the Senate March 3, 1992.

Approved by the Governor April 1, 1992.

Filed in Office of Secretary of State April 1, 1992.