
SUBSTITUTE SENATE BILL 5535

State of Washington

53rd Legislature

1993 Regular Session

By Senate Committee on Transportation (originally sponsored by Senators Vognild, Prince and M. Rasmussen)

Read first time 02/26/93.

1 AN ACT Relating to the excise tax on large trucks; amending RCW
2 82.44.020, 46.16.070, and 84.44.050; reenacting and amending RCW
3 46.87.070; and adding a new section to chapter 46.16 RCW.

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

5 **Sec. 1.** RCW 46.87.070 and 1991 c 339 s 9 and 1991 c 163 s 5 are
6 each reenacted and amended to read as follows:

7 (1) Washington-based trailers, semitrailers, or pole trailers shall
8 be licensed in this state under the provisions of chapter 46.16 RCW
9 except as herein provided. If these vehicles are being operated in
10 jurisdictions that require the registration of such vehicles, the
11 applicable vehicles may be considered as apportionable or commercial
12 vehicles for the purpose of registration in those jurisdictions and
13 this state. This provision does not apply to trailers, semitrailers,
14 or pole trailers which have been issued permanent plates.

15 (2) Trailers, semitrailers, and pole trailers which are properly
16 based in jurisdictions other than Washington, and which display
17 currently registered license plates from such jurisdictions will be
18 granted vehicle license reciprocity in this state without the need of
19 further vehicle license registration. If pole trailers are not

1 required to be licensed separately by a member jurisdiction, such
2 vehicles may be operated in this state without displaying a current
3 base license plate.

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

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

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

15 (3) Effective with October 1992 motor vehicle registration
16 expirations, a clean air excise tax is imposed in addition to any other
17 tax imposed by this section for the privilege of using in the state any
18 motor vehicle as defined in RCW 82.44.010, except that farm vehicles as
19 defined in RCW 46.04.181 shall not be subject to the tax imposed by
20 this subsection. The annual amount of the additional excise tax shall
21 be two dollars and twenty-five cents. Effective with July 1994 motor
22 vehicle registration expirations, the annual amount of additional
23 excise tax shall be two dollars.

24 (4) An additional excise tax is imposed on truck-type power units
25 that are used in combination with a trailer to transport loads in
26 excess of forty thousand pounds combined gross weight. The rate of tax
27 shall be fifty-eight one-hundredths of one percent of the value of the
28 vehicle. Ten percent of the additional tax collected under this
29 subsection shall be distributed in the manner prescribed in RCW
30 82.44.110(2). The remainder of the excise tax collected under this
31 subsection shall be distributed in the manner prescribed in RCW
32 82.44.110(1). This tax shall not apply to power units used exclusively
33 for hauling logs.

34 (5) The excise taxes imposed by subsections (1) through (3) of this
35 section shall not apply to trailing units which are used in combination
36 with a power unit subject to the additional excise tax imposed by
37 subsection (4) of this section. This subsection shall not apply to
38 trailing units used for hauling logs. The department of licensing is

1 authorized to adopt rules to implement subsection (4) of this section
2 and this subsection to assure that total motor vehicle excise tax
3 revenue is not affected.

4 (6) In no case shall the total tax be less than two dollars except
5 for proportionally registered vehicles.

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

12 **Sec. 3.** RCW 84.44.050 and 1961 c 15 s 84.44.050 are each amended
13 to read as follows:

14 The personal property of automobile transportation companies
15 owning, controlling, operating or managing any motor propelled vehicle
16 used in the business of transporting persons and/or property for
17 compensation over any public highway in this state between fixed
18 termini or over a regular route, shall be listed and assessed in the
19 various counties where such vehicles are operated, in proportion to the
20 mileage of their operations in such counties: PROVIDED, That ((such))
21 vehicles subject to chapter 82.44 RCW and trailer units exempt under
22 RCW 82.44.020(5) shall not be listed or assessed for ad valorem
23 taxation so long as chapter 82.44 RCW remains in effect. All vessels
24 of every class which are by law required to be registered, licensed or
25 enrolled, must be assessed and the taxes thereon paid only in the
26 county of their actual situs: PROVIDED, That such interest shall be
27 taxed but once. All boats and small craft not required to be
28 registered must be assessed in the county of their actual situs.

29 NEW SECTION. **Sec. 4.** A new section is added to chapter 46.16 RCW
30 to read as follows:

31 Trailing units which are subject to RCW 82.44.020(5) shall, upon
32 application, be issued a permanent license plate that is valid until
33 the vehicle is sold, permanently removed from the state, or otherwise
34 disposed of by the registered owner. The fee for this license plate is
35 thirty-six dollars. Upon the sale, permanent removal from the state,
36 or other disposition of a trailing unit bearing a permanent license
37 plate the registered owner is required to return the license plate and

1 registration certificate to the department. Violations of this section
2 or misuse of a permanent license plate may subject the registered owner
3 to prosecution or denial, or both, of future permanent registration of
4 any trailing units. This section does not apply to any trailing units
5 subject to the annual excise taxes prescribed in RCW 82.44.020. The
6 department is authorized to adopt rules to implement this section for
7 leased vehicles and other applications as necessary.

8 **Sec. 5.** RCW 46.16.070 and 1990 c 42 s 105 are each amended to read
9 as follows:

10 (1) In lieu of all other vehicle licensing fees, unless
11 specifically exempt, and in addition to the excise tax prescribed in
12 chapter 82.44 RCW and the mileage fees prescribed for buses and stages
13 in RCW 46.16.125, there shall be paid and collected annually for each
14 motor truck, truck tractor, road tractor, tractor, bus, auto stage, or
15 for hire vehicle with seating capacity of more than six, based upon the
16 declared combined gross weight or declared gross weight thereof
17 pursuant to the provisions of chapter 46.44 RCW, the following
18 licensing fees by such gross weight:

19	4,000 lbs.	\$ 37.00
20	6,000 lbs.	\$ 44.00
21	8,000 lbs.	\$ 55.00
22	10,000 lbs.	\$ 62.00
23	12,000 lbs.	\$ 72.00
24	14,000 lbs.	\$ 82.00
25	16,000 lbs.	\$ 92.00
26	18,000 lbs.	\$ 137.00
27	20,000 lbs.	\$ 152.00
28	22,000 lbs.	\$ 164.00
29	24,000 lbs.	\$ 177.00
30	26,000 lbs.	\$ 187.00
31	28,000 lbs.	\$ 220.00
32	30,000 lbs.	\$ 253.00
33	32,000 lbs.	\$ 304.00
34	34,000 lbs.	\$ 323.00
35	36,000 lbs.	\$ 350.00
36	38,000 lbs.	\$ 384.00
37	40,000 lbs.	\$ 439.00
38	42,000 lbs.	\$ ((456.00)) <u>546.00</u>

1	44,000 lbs.	\$	((466.00))	<u>556.00</u>
2	46,000 lbs.	\$	((501.00))	<u>591.00</u>
3	48,000 lbs.	\$	((522.00))	<u>612.00</u>
4	50,000 lbs.	\$	((566.00))	<u>656.00</u>
5	52,000 lbs.	\$	((595.00))	<u>685.00</u>
6	54,000 lbs.	\$	((642.00))	<u>732.00</u>
7	56,000 lbs.	\$	((677.00))	<u>767.00</u>
8	58,000 lbs.	\$	((704.00))	<u>794.00</u>
9	60,000 lbs.	\$	((750.00))	<u>840.00</u>
10	62,000 lbs.	\$	((804.00))	<u>894.00</u>
11	64,000 lbs.	\$	((822.00))	<u>912.00</u>
12	66,000 lbs.	\$	((915.00))	<u>1,005.00</u>
13	68,000 lbs.	\$	((954.00))	<u>1,044.00</u>
14	70,000 lbs.	\$	((1,027.00))	<u>1,117.00</u>
15	72,000 lbs.	\$	((1,098.00))	<u>1,188.00</u>
16	74,000 lbs.	\$	((1,193.00))	<u>1,283.00</u>
17	76,000 lbs.	\$	((1,289.00))	<u>1,379.00</u>
18	78,000 lbs.	\$	((1,407.00))	<u>1,497.00</u>
19	80,000 lbs.	\$	((1,518.00))	<u>1,608.00</u>

20 Every motor truck, truck tractor, and tractor exceeding 6,000
21 pounds empty scale weight registered under chapter 46.16, 46.87, or
22 46.88 RCW shall be licensed for not less than one hundred fifty percent
23 of its empty weight unless the amount would be in excess of the legal
24 limits prescribed for such a vehicle in RCW 46.44.041 or 46.44.042, in
25 which event the vehicle shall be licensed for the maximum weight
26 authorized for such a vehicle.

27 The following provisions apply when increasing gross or combined
28 gross weight for a vehicle licensed under this section:

29 (a) The new license fee will be one-twelfth of the fee listed above
30 for the new gross weight, multiplied by the number of months remaining
31 in the period for which licensing fees have been paid, including the
32 month in which the new gross weight is effective.

33 (b) Upon surrender of the current certificate of registration or
34 cab card, the new licensing fees due shall be reduced by the amount of
35 the licensing fees previously paid for the same period for which new
36 fees are being charged.

1 (2) The proceeds from the fees collected under subsection (1) of
2 this section shall be distributed in accordance with RCW 46.68.035.

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