

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 5535**

Chapter 123, Laws of 1993

53rd Legislature  
1993 Regular Session

MOTOR VEHICLE EXCISE TAX--ADDITIONAL TAX ON LARGE  
TRUCK-TYPE POWER UNITS

EFFECTIVE DATE: 7/25/93 - NOTE: The original effective date of this bill was 7/25/93. However, Section 66, Chapter 23, Laws of 1993, 1st Special Session established an effective date of 1/1/94 for this act.

Passed by the Senate March 15, 1993  
YEAS 42 NAYS 3

JOEL PRITCHARD

**President of the Senate**

Passed by the House April 9, 1993  
YEAS 97 NAYS 1

BRIAN EBERSOLE

**Speaker of the  
House of Representatives**

Approved April 23, 1993

MIKE LOWRY

**Governor of the State of Washington**

CERTIFICATE

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5535** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MARTY BROWN

**Secretary**

FILED

April 23, 1993 - 3:37 p.m.

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 5535**

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Passed Legislature - 1993 Regular Session

**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.

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

Passed the Senate March 15, 1993.  
Passed the House April 9, 1993.  
Approved by the Governor April 23, 1993.  
Filed in Office of Secretary of State April 23, 1993.