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SENATE BILL 6129

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State of Washington

56th Legislature

2000 Regular Session

By Senators Benton, Deccio, Swecker, Zarelli, Stevens, Rossi, Morton, Hale, Hochstatter, Finkbeiner, Johnson, Roach, McCaslin, Horn and Oke

Read first time 01/10/2000. Referred to Committee on Ways & Means.

1 AN ACT Relating to motor vehicle taxation; adding a new section to  
2 chapter 84.36 RCW; and repealing RCW 82.44.010, 82.44.015, 82.44.020,  
3 82.44.022, 82.44.023, 82.44.025, 82.44.030, 82.44.041, 82.44.060,  
4 82.44.065, 82.44.080, 82.44.090, 82.44.100, 82.44.110, 82.44.120,  
5 82.44.130, 82.44.140, 82.44.150, 82.44.155, 82.44.157, 82.44.160,  
6 82.44.170, 82.44.180, 82.44.190, 82.44.195, and 82.44.900.

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

8 NEW SECTION. **Sec. 1.** The following acts or parts of acts are each  
9 repealed:

10 (1) RCW 82.44.010 (Definitions) and 1990 c 42 s 301, 1979 c 107 s  
11 10, 1971 ex.s. c 299 s 54, 1967 c 121 s 4, 1963 c 199 s 1, & 1961 c 15  
12 s 82.44.010;

13 (2) RCW 82.44.015 (Ride-sharing passenger motor vehicles excluded--  
14 Notice--Liability for tax) and 1996 c 244 s 7, 1993 c 488 s 3, 1982 c  
15 142 s 1, & 1980 c 166 s 3;

16 (3) RCW 82.44.020 (Basic and clean air excise tax imposed--  
17 Exceptions--Liability of residents for out-of-state licensing) and 1998  
18 c 321 s 3 (Referendum Bill No. 49), 1993 sp.s. c 23 s 61, 1993 c 123 s  
19 2, 1991 c 199 s 220, 1990 c 42 s 302, & 1988 c 191 s 1;

1 (4) RCW 82.44.022 (Credit on personal-use motor vehicle) and 1998  
2 c 321 s 2 (Referendum Bill No. 49);

3 (5) RCW 82.44.023 (Exemption--Rental cars--Alteration of license  
4 plate month and year tabs--Rules--Taxes upon sale) and 1998 c 321 s 38  
5 (Referendum Bill No. 49), 1998 c 145 s 1, 1994 c 227 s 3, & 1992 c 194  
6 s 8;

7 (6) RCW 82.44.025 (Exemption--Vehicles of Taipei Economic and  
8 Cultural Office) and 1998 c 321 s 39 (Referendum Bill No. 49) & 1996 c  
9 139 s 3;

10 (7) RCW 82.44.030 (Tax on motor vehicle dealers) and 1971 ex.s. c  
11 299 s 51 & 1961 c 15 s 82.44.030;

12 (8) RCW 82.44.041 (Valuation of vehicles) and 1998 c 321 s 4  
13 (Referendum Bill No. 49) & 1990 c 42 s 303;

14 (9) RCW 82.44.060 (Payment of tax based on registration year--  
15 Transfer of ownership) and 1990 c 42 s 304, 1981 c 222 s 12, 1979 c 158  
16 s 233, 1975-'76 2nd ex.s. c 54 s 2, 1975 1st ex.s. c 118 s 14, 1963 c  
17 199 s 4, & 1961 c 15 s 82.44.060;

18 (10) RCW 82.44.065 (Appeal of valuation) and 1990 c 42 s 305;

19 (11) RCW 82.44.080 (Tax additional) and 1961 c 15 s 82.44.080;

20 (12) RCW 82.44.090 (Penalty for issuing plates without collecting  
21 tax) and 1961 c 15 s 82.44.090;

22 (13) RCW 82.44.100 (Tax receipt) and 1961 c 15 s 82.44.100;

23 (14) RCW 82.44.110 (Disposition of revenue) and 1998 c 321 s 5  
24 (Referendum Bill No. 49), 1997 c 338 s 68, & 1997 c 149 s 911;

25 (15) RCW 82.44.120 (Refunds, collections of erroneous amounts--  
26 Claims--False statement, penalty) and 1993 c 307 s 3, 1990 c 42 s 307,  
27 1989 c 68 s 2, 1983 c 26 s 3, 1979 c 120 s 2, 1975 1st ex.s. c 278 s  
28 95, 1974 ex.s. c 54 s 4, 1967 c 121 s 2, 1963 c 199 s 5, & 1961 c 15 s  
29 82.44.120;

30 (16) RCW 82.44.130 (Ad valorem taxation barred) and 1961 c 15 s  
31 82.44.130;

32 (17) RCW 82.44.140 (Director of licensing may act) and 1979 c 158  
33 s 237, 1967 c 121 s 3, & 1961 c 15 s 82.44.140;

34 (18) RCW 82.44.150 (Apportionment and distribution of motor vehicle  
35 excise taxes generally) and 1999 c 94 s 30, 1998 c 321 s 6 (Referendum  
36 Bill No. 49), 1995 2nd sp.s. c 14 s 538, 1994 c 241 s 1, & 1993 c 491  
37 s 2;

38 (19) RCW 82.44.155 (City police and fire protection assistance  
39 account--Distribution to cities and towns--Apportionment) and 1998 c

1 321 s 40 (Referendum Bill No. 49), 1993 c 492 s 254, 1991 c 199 s 223,  
2 & 1990 c 42 s 309;

3 (20) RCW 82.44.157 (Transfer of funds pursuant to government  
4 service agreement) and 1994 c 266 s 14;

5 (21) RCW 82.44.160 (Distribution to municipal research council) and  
6 1999 c 309 s 931 & 1995 c 28 s 1;

7 (22) RCW 82.44.170 (Computation of excise taxes when commingled  
8 with licensing fees) and 1990 c 42 s 311, 1987 c 244 s 56, & 1985 c 380  
9 s 22;

10 (23) RCW 82.44.180 (Transportation fund--Deposits and  
11 distributions) and 1999 c 402 s 5, 1999 c 94 s 31, 1998 c 321 s 41  
12 (Referendum Bill No. 49), & 1995 c 269 s 2601;

13 (24) RCW 82.44.190 (Transportation infrastructure account--Deposits  
14 and distributions--Subaccounts) and 1996 c 262 s 2;

15 (25) RCW 82.44.195 (Transportation infrastructure account--Highway  
16 infrastructure account--Finding--Intent--Purpose--1996 c 262) and 1996  
17 c 262 s 1; and

18 (26) RCW 82.44.900 (Severability--Construction--1961 c 15) and 1961  
19 c 15 s 82.44.900.

20 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.36 RCW  
21 to read as follows:

22 (1) Motor vehicles are exempt from property taxation.

23 (2) For the purposes of this section, "motor vehicle" means all  
24 motor vehicles, trailers, and semitrailers used, or of the type  
25 designed primarily to be used, upon the public streets and highways,  
26 for the convenience or pleasure of the owner, or for the conveyance,  
27 for hire or otherwise, of persons or property, including fixed loads  
28 and facilities for human habitation; but shall not include (a) vehicles  
29 carrying exempt licenses, (b) dock and warehouse tractors and their  
30 cars or trailers, lumber carriers of the type known as spiders, and all  
31 other automotive equipment not designed primarily for use upon public  
32 streets or highways, (c) motor vehicles or their trailers used entirely  
33 upon private property, (d) mobile homes and travel trailers as defined  
34 in RCW 82.50.010, or (e) motor vehicles owned by nonresident military  
35 personnel of the armed forces of the United States stationed in the

1 state of Washington provided personnel were also nonresident at the  
2 time of their entry into military service.

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