

SENATE BILL 6098

State of Washington 58th Legislature 2003 1st Special Session

By Senator Benton

Read first time . Referred to .

1 AN ACT Relating to transportation and financing; amending RCW
2 46.16.070, 46.68.035, 82.08.020, and 82.12.045; providing effective
3 dates; and providing expiration dates.

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

5 Sec. 1. RCW 46.16.070 and 2003 c 361 s 201 are each amended to
6 read as follows:

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

	DECLARED GROSS WEIGHT	SCHEDULE A	SCHEDULE B
15	4,000 lbs.	\$ 37.00.....	\$ 37.00
16			

1	6,000 lbs.	\$	44.00	\$	44.00
2	8,000 lbs.	\$	55.00	\$	55.00
3	10,000 lbs.	\$	62.00	\$	62.00
4	((12,000 lbs.	\$	79.00	\$	79.00
5	14,000 lbs.	\$	90.00	\$	90.00
6	16,000 lbs.	\$	102.00	\$	102.00
7	18,000 lbs.	\$	154.00	\$	154.00
8	20,000 lbs.	\$	171.00	\$	171.00
9	22,000 lbs.	\$	185.00	\$	185.00
10	24,000 lbs.	\$	200.00	\$	200.00
11	26,000 lbs.	\$	211.00	\$	211.00
12	28,000 lbs.	\$	249.00	\$	249.00
13	30,000 lbs.	\$	287.00	\$	287.00
14	32,000 lbs.	\$	346.00	\$	346.00
15	34,000 lbs.	\$	368.00	\$	368.00
16	36,000 lbs.	\$	399.00	\$	399.00
17	38,000 lbs.	\$	438.00	\$	438.00
18	40,000 lbs.	\$	501.00	\$	501.00
19	42,000 lbs.	\$	521.00	\$	611.00
20	44,000 lbs.	\$	532.00	\$	622.00
21	46,000 lbs.	\$	572.00	\$	662.00
22	48,000 lbs.	\$	596.00	\$	686.00
23	50,000 lbs.	\$	647.00	\$	737.00
24	52,000 lbs.	\$	680.00	\$	770.00
25	54,000 lbs.	\$	734.00	\$	824.00
26	56,000 lbs.	\$	775.00	\$	865.00
27	58,000 lbs.	\$	806.00	\$	896.00
28	60,000 lbs.	\$	859.00	\$	949.00
29	62,000 lbs.	\$	921.00	\$	1,011.00
30	64,000 lbs.	\$	941.00	\$	1,031.00
31	66,000 lbs.	\$	1,048.00	\$	1,138.00
32	68,000 lbs.	\$	1,093.00	\$	1,183.00
33	70,000 lbs.	\$	1,177.00	\$	1,267.00
34	72,000 lbs.	\$	1,259.00	\$	1,349.00
35	74,000 lbs.	\$	1,368.00	\$	1,458.00
36	76,000 lbs.	\$	1,478.00	\$	1,568.00
37	78,000 lbs.	\$	1,614.00	\$	1,704.00
38	80,000 lbs.	\$	1,742.00	\$	1,832.00
39	82,000 lbs.	\$	1,863.00	\$	1,953.00
40	84,000 lbs.	\$	1,983.00	\$	2,073.00
41	86,000 lbs.	\$	2,104.00	\$	2,194.00
42	88,000 lbs.	\$	2,225.00	\$	2,315.00

1	90,000 lbs.	\$	2,346.00	\$	2,436.00
2	92,000 lbs.	\$	2,466.00	\$	2,556.00
3	94,000 lbs.	\$	2,587.00	\$	2,677.00
4	96,000 lbs.	\$	2,708.00	\$	2,798.00
5	98,000 lbs.	\$	2,829.00	\$	2,919.00
6	100,000 lbs.	\$	2,949.00	\$	3,039.00
7	102,000 lbs.	\$	3,070.00	\$	3,160.00
8	104,000 lbs.	\$	3,191.00	\$	3,281.00
9	105,500 lbs.	\$	3,312.00	\$	3,402.00))
10	<u>12,000 lbs.</u>	\$	<u>72.00</u>	\$	<u>72.00</u>
11	<u>14,000 lbs.</u>	\$	<u>82.00</u>	\$	<u>82.00</u>
12	<u>16,000 lbs.</u>	\$	<u>92.00</u>	\$	<u>92.00</u>
13	<u>18,000 lbs.</u>	\$	<u>137.00</u>	\$	<u>137.00</u>
14	<u>20,000 lbs.</u>	\$	<u>152.00</u>	\$	<u>152.00</u>
15	<u>22,000 lbs.</u>	\$	<u>164.00</u>	\$	<u>164.00</u>
16	<u>24,000 lbs.</u>	\$	<u>177.00</u>	\$	<u>177.00</u>
17	<u>26,000 lbs.</u>	\$	<u>187.00</u>	\$	<u>187.00</u>
18	<u>28,000 lbs.</u>	\$	<u>220.00</u>	\$	<u>220.00</u>
19	<u>30,000 lbs.</u>	\$	<u>253.00</u>	\$	<u>253.00</u>
20	<u>32,000 lbs.</u>	\$	<u>304.00</u>	\$	<u>304.00</u>
21	<u>34,000 lbs.</u>	\$	<u>323.00</u>	\$	<u>323.00</u>
22	<u>36,000 lbs.</u>	\$	<u>350.00</u>	\$	<u>350.00</u>
23	<u>38,000 lbs.</u>	\$	<u>384.00</u>	\$	<u>384.00</u>
24	<u>40,000 lbs.</u>	\$	<u>439.00</u>	\$	<u>439.00</u>
25	<u>42,000 lbs.</u>	\$	<u>456.00</u>	\$	<u>546.00</u>
26	<u>44,000 lbs.</u>	\$	<u>466.00</u>	\$	<u>556.00</u>
27	<u>46,000 lbs.</u>	\$	<u>501.00</u>	\$	<u>591.00</u>
28	<u>48,000 lbs.</u>	\$	<u>522.00</u>	\$	<u>612.00</u>
29	<u>50,000 lbs.</u>	\$	<u>566.00</u>	\$	<u>656.00</u>
30	<u>52,000 lbs.</u>	\$	<u>595.00</u>	\$	<u>685.00</u>
31	<u>54,000 lbs.</u>	\$	<u>642.00</u>	\$	<u>732.00</u>
32	<u>56,000 lbs.</u>	\$	<u>677.00</u>	\$	<u>767.00</u>
33	<u>58,000 lbs.</u>	\$	<u>704.00</u>	\$	<u>794.00</u>
34	<u>60,000 lbs.</u>	\$	<u>750.00</u>	\$	<u>840.00</u>
35	<u>62,000 lbs.</u>	\$	<u>804.00</u>	\$	<u>894.00</u>
36	<u>64,000 lbs.</u>	\$	<u>822.00</u>	\$	<u>912.00</u>
37	<u>66,000 lbs.</u>	\$	<u>915.00</u>	\$	<u>1,005.00</u>
38	<u>68,000 lbs.</u>	\$	<u>954.00</u>	\$	<u>1,044.00</u>
39	<u>70,000 lbs.</u>	\$	<u>1,027.00</u>	\$	<u>1,117.00</u>
40	<u>72,000 lbs.</u>	\$	<u>1,098.00</u>	\$	<u>1,188.00</u>
41	<u>74,000 lbs.</u>	\$	<u>1,193.00</u>	\$	<u>1,283.00</u>
42	<u>76,000 lbs.</u>	\$	<u>1,289.00</u>	\$	<u>1,379.00</u>

1	78,000 lbs.	\$	1,407.00	\$	1,497.00
2	80,000 lbs.	\$	1,518.00	\$	1,608.00
3	82,000 lbs.	\$	1,623.00	\$	1,713.00
4	84,000 lbs.	\$	1,728.00	\$	1,818.00
5	86,000 lbs.	\$	1,833.00	\$	1,923.00
6	88,000 lbs.	\$	1,938.00	\$	2,028.00
7	90,000 lbs.	\$	2,043.00	\$	2,133.00
8	92,000 lbs.	\$	2,148.00	\$	2,238.00
9	94,000 lbs.	\$	2,253.00	\$	2,343.00
10	96,000 lbs.	\$	2,358.00	\$	2,448.00
11	98,000 lbs.	\$	2,463.00	\$	2,553.00
12	100,000 lbs.	\$	2,568.00	\$	2,658.00
13	102,000 lbs.	\$	2,673.00	\$	2,763.00
14	104,000 lbs.	\$	2,778.00	\$	2,868.00
15	105,500 lbs.	\$	2,883.00	\$	2,973.00

16 Schedule A applies to vehicles either used exclusively for hauling
17 logs or that do not tow trailers. Schedule B applies to vehicles that
18 tow trailers and are not covered under Schedule A.

19 Every truck, motor truck, truck tractor, and tractor exceeding
20 6,000 pounds empty scale weight registered under chapter 46.16, 46.87,
21 or 46.88 RCW shall be licensed for not less than one hundred fifty
22 percent of its empty weight unless the amount would be in excess of the
23 legal limits prescribed for such a vehicle in RCW 46.44.041 or
24 46.44.042, in which event the vehicle shall be licensed for the maximum
25 weight authorized for such a vehicle or unless the vehicle is used only
26 for the purpose of transporting any well drilling machine, air
27 compressor, rock crusher, conveyor, hoist, donkey engine, cook house,
28 tool house, bunk house, or similar machine or structure attached to or
29 made a part of such vehicle.

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

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

36 (b) Upon surrender of the current certificate of registration or
37 cab card, the new licensing fees due shall be reduced by the amount of
38 the licensing fees previously paid for the same period for which new
39 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.

3 (3) This section takes effect when RCW 82.36.025(2) and
4 82.38.030(2) expire.

5 **Sec. 2.** RCW 46.68.035 and 2003 c 361 s 202 are each amended to
6 read as follows:

7 All proceeds from combined vehicle licensing fees received by the
8 director for vehicles licensed under RCW 46.16.070 and 46.16.085 shall
9 be forwarded to the state treasurer to be distributed into accounts
10 according to the following method:

11 (1) The sum of two dollars for each vehicle shall be deposited into
12 the multimodal transportation account, except that for each vehicle
13 registered by a county auditor or agent to a county auditor pursuant to
14 RCW 46.01.140, the sum of two dollars shall be credited to the current
15 county expense fund.

16 (2) The remainder shall be distributed as follows:

17 (a) (~~(21.963)~~) 23.677 percent shall be deposited into the state
18 patrol highway account of the motor vehicle fund;

19 (b) (~~(1.411)~~) 1.521 percent shall be deposited into the Puget Sound
20 ferry operations account of the motor vehicle fund; and

21 (c) (~~(7.240 percent shall be deposited into the transportation 2003~~
22 ~~account (nickel account); and~~

23 ~~(d)~~) The remaining proceeds shall be deposited into the motor
24 vehicle fund.

25 (3) This section takes effect when RCW 82.36.025(2) and
26 82.38.030(2) expire.

27 **Sec. 3.** RCW 82.08.020 and 2003 c 361 s 301 are each amended to
28 read as follows:

29 (1) There is levied and there shall be collected a tax on each
30 retail sale in this state equal to six and five-tenths percent of the
31 selling price.

32 (2) There is levied and there shall be collected an additional tax
33 on each retail car rental, regardless of whether the vehicle is
34 licensed in this state, equal to five and nine-tenths percent of the
35 selling price. The revenue collected under this subsection shall be

1 deposited in the multimodal transportation account created in RCW
2 47.66.070.

3 (3) Beginning July 1, 2003, there is levied and collected an
4 additional tax of three-tenths of one percent of the selling price on
5 each retail sale of a motor vehicle in this state, other than retail
6 car rentals taxed under subsection (2) of this section. The revenue
7 collected under this subsection shall be deposited in the multimodal
8 transportation account created in RCW 47.66.070. This subsection
9 expires at the same time the bonds issued under section 7, chapter 147
10 (Engrossed Senate Bill No. 6062), Laws of 2003 are retired.

11 (4) For purposes of subsection (3) of this section, "motor vehicle"
12 has the meaning provided in RCW 46.04.320, but does not include farm
13 tractors or farm vehicles as defined in RCW 46.04.180 and 46.04.181,
14 off-road and nonhighway vehicles as defined in RCW 46.09.020, and
15 snowmobiles as defined in RCW 46.10.010. This subsection expires at
16 the same time the bonds issued under section 7, chapter 147 (Engrossed
17 Senate Bill No. 6062), Laws of 2003 are retired.

18 (5) The taxes imposed under this chapter shall apply to successive
19 retail sales of the same property.

20 (6) The rates provided in this section apply to taxes imposed under
21 chapter 82.12 RCW as provided in RCW 82.12.020.

22 **Sec. 4.** RCW 82.12.045 and 2003 c 361 s 303 are each amended to
23 read as follows:

24 (1) In the collection of the use tax on motor vehicles, the
25 department of revenue may designate the county auditors of the several
26 counties of the state as its collecting agents. Upon such designation,
27 it shall be the duty of each county auditor to collect the tax at the
28 time an applicant applies for the registration of, and transfer of
29 title to, the motor vehicle, except in the following instances:

30 (a) Where the applicant exhibits a dealer's report of sale showing
31 that the retail sales tax has been collected by the dealer;

32 (b) Where the application is for the renewal of registration;

33 (c) Where the applicant presents a written statement signed by the
34 department of revenue, or its duly authorized agent showing that no use
35 tax is legally due; or

36 (d) Where the applicant presents satisfactory evidence showing that

1 the retail sales tax or the use tax has been paid by the applicant on
2 the vehicle in question.

3 (2) The term "motor vehicle," as used in this section means and
4 includes all motor vehicles, trailers and semitrailers used, or of a
5 type designed primarily to be used, upon the public streets and
6 highways, for the convenience or pleasure of the owner, or for the
7 conveyance, for hire or otherwise, of persons or property, including
8 fixed loads, facilities for human habitation, and vehicles carrying
9 exempt licenses.

10 (3) It shall be the duty of every applicant for registration and
11 transfer of certificate of title who is subject to payment of tax under
12 this section to declare upon the application the value of the vehicle
13 for which application is made, which shall consist of the consideration
14 paid or contracted to be paid therefor.

15 (4) Each county auditor who acts as agent of the department of
16 revenue shall at the time of remitting license fee receipts on motor
17 vehicles subject to the provisions of this section pay over and account
18 to the state treasurer for all use tax revenue collected under this
19 section, after first deducting as a collection fee the sum of two
20 dollars for each motor vehicle upon which the tax has been collected.
21 All revenue received by the state treasurer under this section shall be
22 credited to the general fund. The auditor's collection fee shall be
23 deposited in the county current expense fund. A duplicate of the
24 county auditor's transmittal report to the state treasurer shall be
25 forwarded forthwith to the department of revenue.

26 (5) Any applicant who has paid use tax to a county auditor under
27 this section may apply to the department of revenue for refund thereof
28 if he or she has reason to believe that such tax was not legally due
29 and owing. No refund shall be allowed unless application therefor is
30 received by the department of revenue within the statutory period for
31 assessment of taxes, penalties, or interest prescribed by RCW
32 82.32.050(3). Upon receipt of an application for refund the department
33 of revenue shall consider the same and issue its order either granting
34 or denying it and if refund is denied the taxpayer shall have the right
35 of appeal as provided in RCW 82.32.170, 82.32.180 and 82.32.190.

36 (6) The provisions of this section shall be construed as cumulative
37 of other methods prescribed in chapters 82.04 to 82.32 RCW, inclusive,
38 for the collection of the tax imposed by this chapter. The department

1 of revenue shall have power to promulgate such rules as may be
2 necessary to administer the provisions of this section. Any duties
3 required by this section to be performed by the county auditor may be
4 performed by the director of licensing but no collection fee shall be
5 deductible by said director in remitting use tax revenue to the state
6 treasurer.

7 (7) The use tax revenue collected on the rate provided in RCW
8 82.08.020(3) shall be deposited in the multimodal transportation
9 account under RCW 47.66.070. This subsection expires at the same time
10 the bonds issued under section 7, chapter 147 (Engrossed Senate Bill
11 No. 6062), Laws of 2003 are retired.

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