

**Chapter 82.44 RCW**  
**MOTOR VEHICLE EXCISE TAX**

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*Boat trailer fee: RCW 46.17.305.*

*Constitutional limitations on certain taxes, highway funds: State Constitution Art. 2 § 40.*

*Highway user tax structure: Chapter 46.85 RCW.*

*Nonresident members of armed forces, exemption from motor vehicle excise tax: RCW 46.16A.340(2).*

*Reciprocal or proportional registration of vehicles: Chapter 46.85 RCW.*

*"Registration year," defined: RCW 46.16A.010.*