

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

**Sections**

- 82.44.010 Definitions.
- 82.44.015 Ride-sharing passenger motor vehicles excluded—Exemption requirements—Notice—Liability for tax.
- 82.44.035 Valuation of vehicles.
- 82.44.060 Tax requirements—Payment of tax based on registration year—Transfer of ownership.
- 82.44.065 Appeal of valuation.
- 82.44.090 Penalty for issuing a dealer's license, plates, or a registration without collecting tax.
- 82.44.100 Tax receipt.
- 82.44.120 Claims for refunds.
- 82.44.125 Vehicles subject to tax—Exemptions.
- 82.44.135 Local government must contract with department of licensing.
- 82.44.140 Director of licensing may act.
- 82.44.190 Transportation infrastructure account—Deposits and distributions—Subaccounts.
- 82.44.195 Transportation infrastructure account—Highway infrastructure account—Finding—Intent—Purpose—1996 c 262.
- 82.44.200 Electric vehicle account.
- 82.44.900 Severability—Construction—1961 c 15.

*Boat trailer fee: RCW 46.17.305.*

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