### WAC 308-91-030 Definitions

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### WAC 308-91-100 Operation of rental vehicles.

- **[Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-100, filed 12/28/83.]** Repealed by WSR 88-06-061 (Order PFT 8803), § 308-91-170, filed 3/2/88. Repealed by WSR 00-01-150, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.01.110 and 46.87.010.

### WAC 308-91-110 Utility trailer rentals—Certified average registration plan.

- **[Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-110, filed 12/28/83.]** Repealed by WSR 88-06-061 (Order PFT 8803), § 308-91-170, filed 3/2/88. Repealed by WSR 00-01-150, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.01.110 and 46.87.010.

### DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- **Proration and reciprocity agreements.** [Statutory Authority: RCW 46.01.110 and 46.87.010(2). WSR 90-16-072, § 308-91-010, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-010, filed 3/2/88. Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-010, filed 12/28/83.] Repealed by WSR 90-16-072, § 308-91-070, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.01.110 and chapters 46.87 and 46.85 RCW.

- **Instructions, procedures and declarations.** [Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-020, filed 12/28/83.] Repealed by WSR 88-06-061 (Order PFT 8803), filed 3/2/88. Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-020, filed 12/28/83. Repealed by WSR 90-16-072, § 308-91-070, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.01.110 and chapters 46.87 and 46.85 RCW.

- **Quarterly licensing for proportionally registered vehicles.** [Statutory Authority: RCW 46.01.110 and 46.87.010(2). WSR 90-16-072, § 308-91-070, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-070, filed 3/2/88. Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-070, filed 12/28/83.] Repealed by WSR 94-13-012, filed 6/2/94, effective 7/3/94. Statutory Authority: RCW 46.87.010(2).

- **Temporary authorization permits TAPs.** [Statutory Authority: RCW 46.87.010. WSR 00-01-150, § 308-91-080, filed 12/21/99, effective 1/21/00. Statutory Authority: RCW 46.01.110 and 46.87.010(2). WSR 90-16-072, § 308-91-080, filed 2/10/95, effective 3/13/95. Statutory Authority: RCW 46.01.110 and 46.87.010(2). WSR 90-16-072, § 308-91-080, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-080, filed 3/2/88. Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-080, filed 12/28/83.] Repealed by WSR 16-03-071, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.01.110 and 46.87.010.

- **Operation of rental vehicles.** [Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-100, filed 12/28/83.] Repealed by WSR 88-06-061 (Order PFT 8803), filed 3/2/88. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW.

- **Utility trailer rentals—Certified average registration plan.** [Statutory Authority: RCW 46.01.110. WSR 84-02-019 (Order 739 DOL), § 308-91-110, filed 12/28/83.] Repealed by WSR 88-06-061 (Order PFT 8803), § 308-91-170, filed 3/2/88. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW.
(11) "Reciprocity jurisdiction" means a jurisdiction with which the state of Washington extends vehicle license reciprocity as provided for in chapter 46.85 RCW.

(12) "Reporting period" means the period of twelve consecutive months prior to July 1st. If the registration year begins in July, August, or September, the reporting period will be the previous July 1st through June 30th in the prior calendar year.

(13) "Road tractor" (RT) means every motor vehicle designed without a fifth wheel and used for drawing other vehicles by use of a ball hitch and so constructed as to carry part of the weight of a vehicle or load so drawn (commonly referred to as a mobile home toter).

(14) "Tractor" (TR) means every motor vehicle designed and used primarily for drawing other vehicles but not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

(15) "Trip lease" means a lease of vehicle(s) to a carrier (lessee) for a single interjurisdictional movement. The term may also include a similar intrajurisdictional movement where such movement is authorized under the laws of the jurisdiction.

(16) "Truck" (TK) means every motor vehicle designed, used or maintained primarily for the transportation of property (the maximum gross weight for solo trucks with three axles is 54,000 pounds) under RCW 46.87.040.

(17) "Truck tractor" (TT) means every motor vehicle designed and used primarily for drawing other vehicles but so constructed as to carry a load thereon in addition to a part of the weight of the vehicle and load so drawn (dromedary).

(18) "Utility trailer" means any full trailer or semitrailer constructed and used solely for the purpose of carrying property (the maximum gross weight for solo trucks with three axles is 54,000 pounds) under RCW 46.87.040.

(19) "Utility vehicle" means any vehicle designed, used or maintained primarily in connection with the transportation of property (the maximum gross weight for solo trucks with three axles is 54,000 pounds) under RCW 46.87.040.

(20) "Vehicle operator" means the owner of the vehicle or any individual employed by the owner who is licensed to operate the vehicle.

(21) "Vehicles" means the power unit and all semitrailers, tractors, and trailers lawful for the owner to operate.

(22) "Yield" means the amount of vehicle capacity that is utilized in a given reporting period.

WAC 308-91-040 General provisions. (1) Can carriers separate their apportionable vehicles into more than one fleet? Yes, carriers may separate their apportionable vehicles into two or more fleets.

(2) How must I display my cab card? The original cab card must be carried in or on the vehicle to which it has been issued. If you have renewed for a subsequent registration year but are still operating in the current registration year, you are required to carry both cab cards.

(3) Are photocopies of the cab card acceptable? No, photocopies or other facsimiles (fax) of any cab card cannot be used for the power unit.

(4) May my proportional registration credentials be transferred? Yes, vehicle license plates and validation tabs may be transferred when moving the vehicles from one fleet to another fleet for the same registrant. Cab card(s) cannot be transferred under any circumstance.

(5) When must I surrender my proportional registration credentials? Cab card(s) must be surrendered in order to receive license fee credit unless the supplement is filed electronically.

(6) Under what circumstances may Washington license fees be adjusted? For any unpaid invoices, Washington license fees may be adjusted, in one-twelfth increments, if reasonable cause has been established. Reasonable cause may be considered as the demise of the registrant, destruction of a vehicle, theft or other cause the department determines otherwise acceptable. Washington license fees may also be adjusted by audit.

WAC 308-91-050 Applications for proportional registration. (1) How do I apply for proportional registration? Application for proportional registration must be submitted to the Motor Carrier Section by mail, fax or online via Taxpayer Access Point (TAP). Incomplete applications may be returned.

(2) What titling/registration options are available to owner-operators registering vehicles under the IRP? Options available for owner-operators registering under the IRP are:

(a) The owner-operator may be the registrant. The vehicle(s) will be titled and registered in the owner-operator's name only. The cab card will show the name of the owner-operator followed by the name of the vehicle(s) and driver(s) are leased for operations. The owner-operator will be responsible for registration of such vehicle(s), and establishing and maintaining records required of proportionally registered fleets.

(b) The carrier (lessee) may be the registrant. The vehicle(s) will be titled and registered in the names of both the carrier as lessee and the owner-operator as lessor. The carrier will be responsible for registration of such vehicle(s), and establishing and maintaining records required of proportionally registered fleets.

(3) What titling/registration options are available to household goods carriers registering vehicles under the IRP? Household goods carriers may register vehicles under the IRP if:

(a) The agent is the lessor and the company is the lessee, you may title and register as dual applicants. Under this procedure, the lessor's fleet is prorated in its name and cab cards are issued in the name of both the lessor and lessee. The IRP application is based on the lessor's vehicles and the mileage accumulated by the lessor under its name and that of the lessee; or
WAC 308-91-055 Application records—Preservation—Content. An owner must preserve the records on which the owner’s application for apportioned registration is based for a period of three years following the close of the registration year. These records shall be complete and shall include, but not be limited to, the following: Copies of proportional registration applications and supplements for all jurisdictions in which the fleet is prorated; proof of proportional registration applications and supplements for all jurisdictions in which the fleet is prorated; proof of proportional registration year. These records shall be complete and shall be maintained for a period of three years following the close of the registration year. Each record must be maintained by the owner in the state of Washington and you create a new prorate account.

(c) If a vehicle was part of the proportionally registered fleet during the previous two years; or

(d) The vehicle is currently prorated or fully licensed in the state of Washington and you create a new prorate account.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-050, filed 3/6/16, effective 2/19/16.]

WAC 308-91-060 Reporting actual mileage and prorate percentage. (1) How does the preceding year mileage relate to the application Schedule B? The Schedule B application is used to list all actual miles traveled by all apportioned vehicles licensed with the fleet during the reporting period.

(2) How are the miles listed on the Schedule B used? The miles are used to determine a jurisdiction’s prorate percentage. This percentage determines how much of the jurisdiction’s fees will be charged. This mileage is divided by the total mileage figure to determine percentage.

(3) How do I report my mileage if I incorporate? You must use mileage used from your reporting period under your previous business account.

(4) What type of reporting errors would cause my application Schedule B to be rejected? See the following examples:

(a) Mileage data expressed in rounded off numbers on renewal applications; or
(b) Identical mileage data reported for consecutive registration years for the same fleet.
(c) Any other inconsistencies in mileage data reported.

(5) How do I determine my apportionable miles? Apportionable miles are accumulated by registered vehicles that:

(a) Include only miles for vehicles that traveled in the reporting period; and
(b) Mileage reported must be the actual miles accumulated by those vehicles that were part of the proportionally registered fleet during the preceding year.
(c) If a vehicle was part of the proportionally registered fleet for only a part of the preceding year, report the miles accumulated by this vehicle during this time.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-060, filed 3/6/16, effective 2/19/16. Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-060, filed 3/6/16, effective 2/19/16. Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-060, filed 3/6/16, effective 2/19/16.]

WAC 308-91-090 Leased and rented vehicles. How are leased or rented vehicles registered? The registration of leased or rental passenger vehicles will be conducted under the provisions of chapter 46.16A RCW.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-090, filed 3/6/16, effective 2/19/16. Statutory Authority: Chapters 46.87 and 82.38 RCW. WSR 00-16-045, § 308-91-090, filed 7/26/00, effective 8/26/00. Statutory Authority: RCW 46.87.010(2). WSR 94-13-012, § 308-91-090, filed 6/24/94, effective 7/19/94. Statutory Authority: RCW 46.01.110 and 46.87.010(2). WSR 90-16-072, § 308-91-090, filed 7/30/90, effective 9/1/90. Statutory Authority: RCW 46.87.010(2), 46.01.110 and chapters 46.87 and 46.85 RCW. WSR 88-06-061 (Order PFT 8803), § 308-91-090, filed 3/2/88.]

(1/19/16)
WAC 308-91-095 Trip leasing. What are the requirements for trip leasing? The requirements for trip leasing are as follows:

1. The lessor's vehicles must be prorated in this state or operated under authority of vehicle trip permits.
2. The duration of the lease agreement is for a single trip and cannot exceed thirty days.
3. A completed copy of the trip lease agreement must be carried in the lessor's vehicle throughout the duration of the lease.
4. All mileage accumulated throughout the duration of the trip lease agreement will be recorded by the lessor and become a part of the lessor's mileage reporting period. The mileage records, trip reports, and trip lease agreement must be maintained by the lessor for a period of four years following the mileage reporting period.
5. The lessor of a trip lease agreement is responsible for licensing and recordkeeping.

WAC 308-91-120 Federal heavy vehicle use tax. (1) Who must show proof of payment of federal heavy vehicle use tax? The department requires owners of motor vehicles with a declared combined gross weight of 55,000 pounds or more to provide acceptable proof the federal heavy vehicle use tax imposed by the Internal Revenue Service has been suspended or paid at the time of registration.

2. What does the department require for proof of payment of federal heavy vehicle use tax? Acceptable proof is either:
   a. The original or photocopy of an Internal Revenue Service (IRS) receipted Schedule 1 (IRS form 2290) schedule of highway motor vehicles;
   b. Photocopy of IRS form 2290 with Schedule 1 as filed with the IRS and a photocopy of the front and back sides of the canceled check used for the payment of taxes to the IRS;
   c. Other proof of payment acceptable to the department.

3. When is proof of payment of federal heavy vehicle use tax not required? If a vehicle is purchased within sixty days, proof of federal heavy vehicle use tax is not required at the time of registration.

4. What happens if I do not provide proof of payment of the federal heavy vehicle use tax? The department must refuse registration of such vehicles if sufficient proof is not presented at time of registration or renewal.

WAC 308-91-130 Hunter's permit. (1) What is a hunter's permit also known as an unladen weight permit? A permit issued by the department that allows owner-operators to move their empty (unladen) vehicle(s) from one lessee-carrier fleet to a new lessee-carrier fleet. This permit is issued without cost and is valid for ten days from the date of issuance.

2. Will the department honor a hunter's permit issued by another jurisdiction? Yes, this permit issued by another IRP jurisdiction will be honored in this state.

WAC 308-91-140 Vehicle transaction fee. How much is the vehicle transaction fee? The vehicle transaction fee is four dollars and fifty cents.

WAC 308-91-150 Dishonored checks. (1) What happens with a dishonored check? The department will enforce such proportional registration licensing and taxing laws to recover unpaid fees when they become due and payable.

2. Are there any additional fees charged for a dishonored check (DHC)? Yes, a handling fee is assessed by the department for each check dishonored by the financial institution.

WAC 308-91-171 Mitigation of fees, penalties or interest. (1) Under what circumstances may a fee, penalty or interest be mitigated? The department may mitigate fees, penalties or interest occurring from proportional registration transactions, assessments, or incomplete records.

2. How will the department determine whether fees, penalties or interest should be mitigated? The department will review records, account history, or other information.

WAC 308-91-172 Appeals. (1) What are the appeal procedures? Any person issued a notice of assessment for taxes, fees, penalties or interest who chooses to appeal the notice, may petition the department for an informal hearing.
instead of proceeding directly to a formal hearing. A petition for a hearing must be in writing and must be received by the department within thirty days after the receipt of the notice of assessment. The appeal must include the specific reasons why reassessment is wanted and the amount of tax, fees, penalties or interest believed to be due.

(2) **What happens after the department receives the request for an informal hearing?** The department will establish the time and place for the hearing and notify the petitioner by mail or email at least ten days prior to the scheduled date. If the petitioner is unable to attend the hearing on the date or time scheduled, they may request the department to reschedule the hearing. The petitioner may appear in person or a representative authorized to present the case.

(3) **What happens if I fail to appear for my hearing without prior notification?** Failure may result in the loss of your administrative appeal rights.

(4) **What happens following my informal hearing?** The department will make a determination in accordance with the Revised Code of Washington, rules, and policies established by the department.

(5) **What if I do not agree with the department's informal hearing determination?** Within thirty days after the date of mailing of the determination, appeal in writing and request a formal hearing by an administrative law judge. The appeal must indicate the portions of the determination that the petitioner believes are in error and provide the reasons the decision should be amended. The department will establish a time and place for a formal hearing within at least ten days notice.

(6) **When does my reassessment become final?** The department's decision for reassessment becomes final, due, and payable thirty days after service unless further appealed.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-172, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010. WSR 00-01-150, § 308-91-172, filed 12/21/99, effective 1/21/00.]