State Taxes and Fees
Overview and Table of Contents

This section summarizes most of the state's transportation taxes and fees, the major source of revenue for state transportation purposes. After being collected by the administering agency (usually the Department of Licensing), these user taxes and fees are sent to the State Treasurer, placed into accounts as directed by statute, and expended after being appropriated by the Legislature.

The Department of Revenue’s Tax Reference Manual 2010 provides more information about Washington State taxes. The fee inventory on fiscal.wa.gov also provides information on fees charged by the Departments of Licensing and Transportation.

The Transportation Revenue Forecast documents can be found on the OFM web site at the following address: http://www.ofm.wa.gov/budget/info/transportationrevenu.asp

Some taxes and fees in this chapter are designated as “restricted to highway purposes” based on language in the 18th amendment to the state constitution which specifies that:

“license fees for motor vehicles and all excise taxes collected by the State of Washington on the sale, distribution or use of motor vehicle fuel and all other state revenue intended to be used for highway purposes must be restricted to highway purposes . . . and this section shall not be construed to . . . apply to vehicle operator's license fees”

Intended use for highway purposes has customarily been established by depositing fee or tax revenue in accounts created “in the motor vehicle fund.” A list of accounts organized by whether expenditures from the account are restricted to highway purposes can be found in the State Accounts chapter.

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(November 2016 Transportation Revenue Forecast)

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<th>Amount</th>
<th>2017-19 Forecast</th>
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<tr>
<td><strong>TRANSPORTATION TAXES (amendments to Chapter 82 RCW)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aircraft Excise Tax</td>
<td>$20-$125 per year by type of aircraft</td>
<td>$721,000 to Aeronautics Account</td>
</tr>
<tr>
<td>Aircraft Fuel Tax</td>
<td>11 cents per gallon</td>
<td>$5.1 million</td>
</tr>
<tr>
<td>International Fuel Tax Agreement Decals</td>
<td>$10 per set of decals per year</td>
<td>$707,400</td>
</tr>
<tr>
<td>Motor Vehicle Fuel Tax &amp; Special Fuel Tax</td>
<td>49.4 cents per gallon</td>
<td>$3,406.9 million (net for distribution)</td>
</tr>
<tr>
<td>Natural Gas and Propane Fee</td>
<td>$190.25 to $1,034.17 per year includes $5.00 handling fee</td>
<td>Minimal</td>
</tr>
<tr>
<td>Rental Vehicle Sales Tax</td>
<td>5.9% of rental contract amount</td>
<td>$69.5 million</td>
</tr>
<tr>
<td>Retail Sales and Use Tax on Motor Vehicles</td>
<td>0.3% of selling price in addition to state and local sales taxes</td>
<td>$100.4 million</td>
</tr>
<tr>
<td>Watercraft Excise Tax</td>
<td>0.5% of fair market value ($5 minimum)</td>
<td>$26.4 million</td>
</tr>
<tr>
<td><strong>VEHICLE FEES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Camper Registration Fee</td>
<td>$4.90 Original; $3.50 Renewal</td>
<td>$0.16 million</td>
</tr>
<tr>
<td>Commercial Vehicle Safety Enforcement Fee</td>
<td>$16 per vehicle per year</td>
<td>$6.1 million</td>
</tr>
<tr>
<td>Electric Vehicle License Fee</td>
<td>$150 per year</td>
<td>$5.1 million</td>
</tr>
<tr>
<td>Farm Exempt Decal Fee</td>
<td>$5 one-time fee</td>
<td>Minimal</td>
</tr>
<tr>
<td>Farm Vehicle Reduced Gross Weight Fee</td>
<td>Fee varies by weight, starting at $24.50 for vehicles up to 4,000 pounds</td>
<td>$2.0 million</td>
</tr>
<tr>
<td>Farm Vehicle Trip Permit Fee</td>
<td>$6.25 for partial month, up to four permits authorized per year</td>
<td>$6,200</td>
</tr>
<tr>
<td>License Fee by Weight</td>
<td>$53 to $3,400 per year</td>
<td>$464.8 million</td>
</tr>
<tr>
<td>License Plate Fees</td>
<td>$10.00 per plate for original issue</td>
<td>Original: $30.5 million</td>
</tr>
<tr>
<td></td>
<td>$10.00 per plate for replacement plate</td>
<td>Plate replacement: $29.5 million</td>
</tr>
<tr>
<td></td>
<td>$4.00 per plate for motorcycle</td>
<td>Plate number retention: $59,100</td>
</tr>
<tr>
<td></td>
<td>$1.50 per plate for moped</td>
<td>Dealer Plates: $1.3 million</td>
</tr>
<tr>
<td></td>
<td>$20.00 per vehicle retaining current license plate number</td>
<td></td>
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<tr>
<td></td>
<td>$10.00 license plate transfer fee</td>
<td></td>
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<tr>
<td>License Plate Reflectivity Fee</td>
<td>$2 per plate</td>
<td>$12.3 million</td>
</tr>
<tr>
<td>License Plate Technology Fee</td>
<td>$0.25 per plate</td>
<td>$3.4 million</td>
</tr>
<tr>
<td>Service</td>
<td>Description</td>
<td>Fee</td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>--------------------------------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>License Service Fee</td>
<td>$0.50 per plate</td>
<td>$6.7 million</td>
</tr>
<tr>
<td>Log Truck Additional Weight Permit</td>
<td>$50 per year beginning April 1, prorated for shorter time periods</td>
<td>Included in Special Permit Fee for Oversize/Overweight Movements</td>
</tr>
<tr>
<td></td>
<td>$37.50 if issued after July 1</td>
<td></td>
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<tr>
<td></td>
<td>$25 if issued after October 1</td>
<td></td>
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<tr>
<td></td>
<td>$12.50 if issued after January 1</td>
<td></td>
</tr>
<tr>
<td>Mobile Home Title Elimination Fee</td>
<td>$25 per application (set by DOL Director)</td>
<td>Minimal</td>
</tr>
<tr>
<td>Monthly Declared Gross Weight Fee</td>
<td>$2 for each month vehicle used plus a $2 admin fee (paid in addition to prorated license fee by weight)</td>
<td>$1.1 million</td>
</tr>
<tr>
<td>Motor Home Weight Fee</td>
<td>$75 annual fee</td>
<td>$10.4 million</td>
</tr>
<tr>
<td>Off-Road Vehicle Fees</td>
<td>$18 license fee (initial/renewal fee)</td>
<td>$2.1 million</td>
</tr>
<tr>
<td></td>
<td>$5 ORV transfer fee</td>
<td></td>
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<tr>
<td></td>
<td>$7 60-day temporary use permit</td>
<td></td>
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<tr>
<td></td>
<td>$2 for a 7 year metal tag</td>
<td></td>
</tr>
<tr>
<td>Passenger Vehicle Weight Fee</td>
<td>$25-$72 for motor vehicle weight fee</td>
<td>$314.1 million</td>
</tr>
<tr>
<td>Personalized License Plates</td>
<td>$52 for original plates</td>
<td>$8.1 million</td>
</tr>
<tr>
<td></td>
<td>$42 for renewal</td>
<td></td>
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<tr>
<td></td>
<td>In addition to regular vehicle registration fee</td>
<td></td>
</tr>
<tr>
<td>Private Use Single-Axle Trailer Fee</td>
<td>$15 annual fee for trailers of 2,000 pound scale weight or less</td>
<td>$12.2 million</td>
</tr>
<tr>
<td>Proportional Registration Plates and Fees</td>
<td>$10 apportioned plates</td>
<td>$87.9 million</td>
</tr>
<tr>
<td></td>
<td>$2 cab card</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$2 tabs</td>
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<tr>
<td></td>
<td>$4.50 transaction fee</td>
<td></td>
</tr>
<tr>
<td>Recreational Vehicle Sanitary Disposal Fee</td>
<td>$3.00</td>
<td>$1.4 million</td>
</tr>
<tr>
<td>Service Fees on Titles and Registration Renewals (formerly subagent fees)</td>
<td>$5 service fee for each renewal or obtain initial vehicle registration (county auditors &amp; DOL transactions only)</td>
<td>$28.2 million</td>
</tr>
<tr>
<td></td>
<td>$12 service fee for title transactions</td>
<td></td>
</tr>
<tr>
<td>Special License Plates</td>
<td>$0 - $45</td>
<td>Minimal</td>
</tr>
<tr>
<td>Special Permit for Oversize/Overweight Movement</td>
<td>Single Trip -- $10 30-day permit (Oversize) - $10 to $20 30-day permit (Overweight) $70 to $90 1 year permit (Oversize) - $100 to $150 1 year permit (Overweight garbage trucks) - $42/1000 lbs.</td>
<td>$17.3 million</td>
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<tr>
<td>Trip Permit Fee</td>
<td>$25 for three days</td>
<td>$7.7 million</td>
</tr>
<tr>
<td>Trip Permit, Special Fuel Users</td>
<td>$30</td>
<td>$420,000</td>
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<td>Vehicle Certificate of Title and Inspection Fees</td>
<td>$15 Certificate of Title $15 Stolen Vehicle Check $65 WSP VIN Inspection $30 Quick Title Fee</td>
<td>$70.4 million Certificate $13.9 million Inspection $4.1 million Quick title</td>
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<tr>
<td>Fee Type</td>
<td>Fee Details</td>
<td>Revenue</td>
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<td><strong>Vehicle Registration Fee (License Fee)</strong></td>
<td>$30 Original &amp; Renewal</td>
<td>$341.9 million</td>
</tr>
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<td><strong>Wheeled All-Terrain Vehicles</strong></td>
<td>On-road $12 initial and renewal&lt;br&gt;Off-road $18 initial and renewal&lt;br&gt;Both: $2 metal tag, every 7 years</td>
<td>On-road use $125,700 Off-road use $1.08 million</td>
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<td><strong>DRIVERS FEES</strong></td>
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<td><strong>Commercial Driver License</strong></td>
<td>$102 every six years or $17 per year for the time remaining on your license plus $54 for basic driver license&lt;br&gt;$10 CDL special endorsement to the WA driver license&lt;br&gt;$40 Commercial license permit (CLP)&lt;br&gt;$35 CDL knowledge test&lt;br&gt;$250 CDL skills test&lt;br&gt;$35 CDL re-qualification fee</td>
<td>$12.6 million</td>
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<tr>
<td><strong>Driver’s Abstract</strong></td>
<td>$13 per copy&lt;br&gt;$6.50 to Highway Safety Fund (HSF)&lt;br&gt;$6.50 to State Patrol Highway Account (WSP)</td>
<td>$54.8 million&lt;br&gt;$27.4 million to HSF&lt;br&gt;$27.4 million to WSP</td>
</tr>
<tr>
<td><strong>Driver Instruction Permit</strong></td>
<td>$25 for photo or non-photo (good for one year)</td>
<td>$6.3 million</td>
</tr>
<tr>
<td><strong>Driver License Examination Fee</strong></td>
<td>$35 per exam</td>
<td>$20.6 million</td>
</tr>
<tr>
<td><strong>Driver License Fee</strong></td>
<td>$9 per year or $54 for six year license</td>
<td>$113.2 million</td>
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<tr>
<td><strong>Driver License Photo-Only Fee</strong></td>
<td>$10 per license/identification card/permit</td>
<td>$3.0 million</td>
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<td><strong>Driver License Reinstatement and Hearing Fees</strong></td>
<td>$75 (non-alcohol-related offense)&lt;br&gt;$150 (alcohol-related offense)&lt;br&gt;$375 Hearing Fee</td>
<td>$13.7 million&lt;br&gt;$4.1 million Hearings</td>
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<td><strong>Duplicate Driver License Fee</strong></td>
<td>$20 per license/ ID card/ permit</td>
<td>$12.0 million</td>
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<tr>
<td><strong>Enhanced Driver License/Identification Card Fee</strong></td>
<td>$54 additional fee for original or renewal with driver license or identification card, 6 years&lt;br&gt;($9 per year if less than 6 years)</td>
<td>$17.2 million</td>
</tr>
<tr>
<td><strong>Identicards</strong></td>
<td>$54 for 6-year identicard, $9 per year</td>
<td>$14.8 million</td>
</tr>
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<td><strong>Motorcycle Endorsement Fee/Instruction Permits</strong></td>
<td>$12 initial 6-year endorsement ($2/year)&lt;br&gt;$30 renewal endorsement, every 6 years ($5/year)&lt;br&gt;$5 examination fee&lt;br&gt;$15 instruction permit</td>
<td>$5.0 million</td>
</tr>
<tr>
<td><strong>Temporary Restricted Driver License and Deice Fees – Ignition Interlock and Occupational</strong></td>
<td>$100 occupation, a temporary restricted or ignition interlock driver’s license fee&lt;br&gt;$20 per month per ignition interlock device</td>
<td>$2.0 million Temporary Restricted License&lt;br&gt;$6.5 million Ignition Interlock Device</td>
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<td><strong>FARES AND TOLLS</strong></td>
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<td><strong>Ferry Fares</strong></td>
<td>Fares set by Transportation Commission + 25 cent vessel replacement surcharge&lt;br&gt;<a href="#">Ferry System fare calculator</a></td>
<td>$388.6 million (fares), of which $8.2 million is attributable to the 25 cent surcharge</td>
</tr>
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<td><strong>Tolling SR 167 HOT Lanes</strong></td>
<td>$0.50 to $9.00 dynamic toll</td>
<td>$4.58 million if SR 167 HOT lanes pilot project extended</td>
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<tr>
<td>Service</td>
<td>Description</td>
<td>Fee</td>
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<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>Tolling – I-405 Express Toll Lanes</td>
<td>Varies depending on the day of the week, time of day and type of customer</td>
<td>$56.6 million</td>
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<td>View tolls on WSDOT website</td>
<td></td>
</tr>
<tr>
<td>Tolling – SR 520 Bridge</td>
<td>Varies depending on the day of the week, time of day and type of customer</td>
<td>$177 million</td>
</tr>
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<td></td>
<td>Toll schedule</td>
<td></td>
</tr>
<tr>
<td>Tolling - Tacoma Narrows Bridge</td>
<td>$6 Cash Toll</td>
<td>$168.9 million</td>
</tr>
<tr>
<td></td>
<td>$5 Electronic Toll</td>
<td></td>
</tr>
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<td></td>
<td>$7 Pay By Mail</td>
<td></td>
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<td>BUSINESS LICENSES</td>
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<td></td>
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<tr>
<td>For-Hire Business Permit and Vehicle</td>
<td>For-Hire: $110 original business license (no renewal)</td>
<td>$282,500</td>
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<td>Certificates</td>
<td>$55 per year per vehicle for certificate (original, changed, or duplicate)</td>
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<td></td>
<td>Limousine: $350 per year business license</td>
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<tr>
<td></td>
<td>$75 per year per vehicle for certificate</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$20 Changed and duplicate vehicle certificates</td>
<td></td>
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<td></td>
<td>$25 Training course applications</td>
<td></td>
</tr>
<tr>
<td>Hulk Haulers, Scrap Processors, Wreckers</td>
<td>$10 original, renewal--Hulk Haulers</td>
<td>Included in Vehicle Dealers and Manufacturers Revenue Forecast</td>
</tr>
<tr>
<td>License Fees</td>
<td>$25 original, $10 renewal--Scrap Processors</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$25 original, $10 renewal--Wreckers</td>
<td></td>
</tr>
<tr>
<td>Tow Truck Capacity Fee</td>
<td>$25 per year in addition to the basic motor vehicle license fee, but in lieu</td>
<td>$65,800</td>
</tr>
<tr>
<td></td>
<td>of the License Fee by Weight</td>
<td></td>
</tr>
<tr>
<td>Tow Truck Operator Fee</td>
<td>$100 per year for business; $50 per vehicle per year</td>
<td>Included in Vehicle Dealers and Manufacturers Revenue Forecast</td>
</tr>
<tr>
<td>Transporter License Fee and Plates</td>
<td>$25 for new license</td>
<td>Included in Vehicle Dealers and Manufacturers Revenue Forecast</td>
</tr>
<tr>
<td></td>
<td>$15 for annual renewal</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$2 per set of plates</td>
<td></td>
</tr>
<tr>
<td>Trip Permit, Dealers and Manufacturers</td>
<td>$15</td>
<td>$15.4 million</td>
</tr>
<tr>
<td>Vehicle Dealers and Manufacturers</td>
<td>Original fee (Renewal fee)</td>
<td>$3.6 million (includes license fee revenue from hulk haulers, scrap processors, wreckers, tow trucks, and transporters)</td>
</tr>
<tr>
<td></td>
<td>Dealer, Principal location--$975 ($325)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dealer, Subagency--$100 ($25)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Dealer Temporary subagent--$100 ($25)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Manufacturer--$500 ($250)</td>
<td></td>
</tr>
<tr>
<td>AIRCRAFT AND VESSEL FEES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aircraft Dealers License Fee</td>
<td>$75 per calendar year</td>
<td>Minimal</td>
</tr>
<tr>
<td></td>
<td>$10 for additional certificates</td>
<td></td>
</tr>
<tr>
<td>Aircraft Registration Fee</td>
<td>$15 per year per aircraft</td>
<td>$212,300</td>
</tr>
<tr>
<td>Vessel Pilot License Fee</td>
<td>$6,500 per year</td>
<td>$750,000</td>
</tr>
<tr>
<td>Vessel Registration Fee</td>
<td>$10.50 per year</td>
<td>$5.3 million</td>
</tr>
<tr>
<td>Vessel Visitor Permit</td>
<td>$30 at the time of issuance of identification document.</td>
<td>Minimal</td>
</tr>
</tbody>
</table>
Washington State Revenue Drivers for Fiscal Year 2016

Vehicles paying Basic License Fee ($30)

- Passenger Cars and Cabs ........................................... 4,908,456
- Motor Homes .................................................................. 68,720
- Travel Trailers ................................................................. 142,484
- Motorcycles .................................................................... 236,134
- Other Trailers ................................................................. 115,059
- Tow Trucks .................................................................... 1,389

Vehicles paying Weight-based Registration Fee (Trucks)

- Trucks ........................................................................... 1,539,232
- For Hire, Buses, Stages .................................................... 3,760
- Combination License Fee Trailers .................................... 76,964
- Prorate Motor Vehicles .................................................... 29,179

Vehicles paying Varying Fees

- Restored and Antiques .................................................... 10,769
- Campers ......................................................................... 23,358
- Mopeds ......................................................................... 8,671
- Exempt ........................................................................... 8,542
- Personal Trailers ............................................................... 449,369
- Off-Road Vehicles ........................................................... 84,783
  - Wheeled All-Terrain Vehicles ....................................... 21,327
  - Snowmobiles .................................................................. 24,148
  - Vintage Snowmobiles .................................................. 373

Total Washington State Vehicle Registrations ......................... 7,732,019

Total Washington State Vessels Registrations ........................ 229,941

Gasoline/Diesel Consumption (millions of gallons) .................... 3,520

Drivers Licenses Issued

- Originals ......................................................................... 302,041
- Renewals/Extensions ......................................................... 933,876

Traffic Volumes

- Ferry Passengers ............................................................. 13,523,385
- Ferry Car/Driver .............................................................. 10,559,240

- Tacoma Narrows Bridge ................................................. 14,800,360
- SR 167 HOT Lanes .......................................................... 1,128,750
- SR 520 Bridge ................................................................. 23,217,000
- I-405 Express Lanes ........................................................ 7,517,562
TRANSPORTATION TAXES
(Amendments to Chapter 82 RCW)
REVENUE SOURCE: Aircraft Excise Tax

AUTHORIZED: 
RCW 82.48.030  
RCW 82.48.080 (where deposited)

WHO PAYS: Aircraft owner

RATE: Single-engine fixed wing, $50; small multiengine fixed wing, $65;  
large multi-engine fixed wing, $80; turboprop multiengine fixed  
wing, $100; turbojet multiengine fixed wing, $125; helicopter, $75;  
sailplane, $20; lighter than air, $20; home built, $20. Collected at  
first registration and annually thereafter.

ADMINISTERED BY: Department of Transportation – Aviation Division

WHERE DEPOSITED: Aeronautics Account

DISTRIBUTION & USE: Appropriated for state grants to airports and to cover the cost of  
administration of the DOT Aviation Division.

EXEMPTIONS: Aircraft owned by U.S. government or political subdivision; aircraft  
registered by foreign country; aircraft registered in another state  
unless based in this state for 90 days or longer; aircraft engaged in  
interstate commerce; aircraft owned by manufacturer or dealer if  
part of stock in trade; aircraft owned by a nonprofit organization  
exempt from federal income tax under 26 U.S.C. Sec. 501(c)(3),  
and, be exclusively used to provide emergency medical  
transportation services (RCW 82.48.100).

HISTORY:  
1949 1% of fair market value of aircraft per year  
1967 $15 single-engine aircraft; $25 multiengine  
1983 See current tax rates above  
2015 100% of tax deposited to the Aeronautics Account

2015–17 FORECAST: $710,294 Aeronautics Account

2017-19 FORECAST: $721,100 Aeronautics Account
REVENUE SOURCE:  **Aircraft Fuel Tax**

AUTHORIZED:  

- RCW 82.42.020
- RCW 82.42.090 (where deposited)

WHO PAYS:  Aircraft fuel users

RATE:  11 cents per gallon

ADMINISTERED BY:  Department of Licensing

WHERE DEPOSITED:  Aeronautics Account

DISTRIBUTION & USE:  Appropriated for administration of the DOT Aviation Division, airport construction and maintenance, and local airport aid.

EXEMPTIONS:  Include, but are not limited to, exported fuel, commercial use, research, testing, training, and emergency medical air transport entities (RCW 84.42.030).

HISTORY:  
- 1967  2 cents/gallon on retail sales
- 1982  Agricultural spray planes exempted 3% x weighted average retail price in third month of fiscal 1/2 year.
- 1983  Minimum rate set at 5 cents
- 1989  5.5 cents
- 1991  January 6.5 cents
- 1991  July 6.0 cents
- 1997  June 6.0 cents
- 2000  July 6.5 cents
- 2001  January 7.5 cents
- 2002  July 7.0 cents
- 2003  July 10 cents
- 2005  July 11 cents

2015–17 FORECAST:  $3.7 million

2017-19 FORECAST:  $5.1 million

VALUE OF INCREASE:  $463,600 per one-cent increase per biennium

For comprehensive information on the Aviation Fuel Tax, see JLARC’s 2011 Tax Preference Performance Reviews, pages 23 to 34.
<table>
<thead>
<tr>
<th><strong>REVENUE SOURCE:</strong></th>
<th><strong>International Fuel Tax Agreement Decal</strong>&lt;br&gt;Restricted to highway purposes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AUTHORIZED:</strong></td>
<td><strong>RCW 82.38.110 (8) (fee)</strong>&lt;br&gt;<strong>RCW 82.38.290</strong> (where deposited)&lt;br&gt;<strong>Chapter 82.41 RCW</strong> (authorization to participate in a multi-state agreement)</td>
</tr>
<tr>
<td><strong>WHO PAYS:</strong></td>
<td>Motor Carrier– Commercial vehicles over 26,000 pounds gross vehicle weight in 2 or more states or provinces; vehicles with 3 or more axles regardless of weight; and a combination of vehicles that weigh more than a total of 26,000 pounds gross vehicle or registered gross vehicle weight (doesn’t include recreational vehicles).</td>
</tr>
<tr>
<td><strong>RATE:</strong></td>
<td>$10 per year per set of decals</td>
</tr>
<tr>
<td><strong>ADMINISTERED BY:</strong></td>
<td>Department of Licensing</td>
</tr>
<tr>
<td><strong>WHERE DEPOSITED:</strong></td>
<td>Motor Vehicle Account</td>
</tr>
<tr>
<td><strong>DISTRIBUTION &amp; USE:</strong></td>
<td>Highway purposes</td>
</tr>
<tr>
<td><strong>EXEMPTIONS:</strong></td>
<td>None</td>
</tr>
<tr>
<td><strong>HISTORY:</strong></td>
<td>2002    $10</td>
</tr>
<tr>
<td><strong>2015-17 FORECAST:</strong></td>
<td>$666,687</td>
</tr>
<tr>
<td><strong>2017-19 FORECAST:</strong></td>
<td>$707,400</td>
</tr>
<tr>
<td><strong>VALUE OF INCREASE:</strong></td>
<td>$67,000 per $1 fee increase per biennium</td>
</tr>
</tbody>
</table>
Transportation Resource Manual

REVENUE SOURCE: **Motor Vehicle Fuel Tax and Special Fuel Tax (Gas Tax)**
Restricted to highway purposes

**RCW:**
- Chapter **82.38 RCW** (fuel tax act)
- RCW **82.38.030** (fuel tax rate)
- RCW **46.68.090** (distribution of motor fuel tax revenue)
- RCW **46.68.110** (distribution of amount allocated to cities and towns)
- RCW **46.68.120** (distribution of amount allocated to counties)

**WHO PAYS:**
The tax is imposed at the time of fuel removal from a terminal rack in Washington. Gasoline and diesel distributors pay the same rate.

**RATE:**
49.4 cents per gallon

**ADMINISTERED BY:**
Department of Licensing

**WHERE DEPOSITED:**
- Motor Vehicle Account (RCW **46.68.070**)
- Transportation 2003 (Nickel) Account (RCW **46.68.280**)
- Transportation Partnership Account (RCW **46.68.290**)
- (RCW **46.68.395**)
- Rural Arterial Trust Account (RCW **36.79.020**)
- Transportation Improvement Account (RCW **47.26.084**)
- Connecting Washington Account (RCW **46.68.395**)
- County Arterial Preservation Account (RCW **46.68.090(2)(i)**)
- Special Category C Account (RCW **46.68.090(2)(b)**)
- Puget Sound Ferry Operations Account (RCW **47.60.530**)
- Puget Sound Capital Construction Account (RCW **47.60.505**)

A portion of fuel tax (representing unclaimed nonhighway use refunds) is transferred to the following accounts:
- Marine Fuel Tax Refund Account (RCW **79A.25.040**)
- Recreation Resource Account (RCW **79A.25.070, RCW 79A.25.200**)
- ORV and Nonhighway Vehicle Account (RCW **46.09.520**)
- Nonhighway and Off-Road Vehicle Activities Program Account (RCW **46.09.510, RCW 46.09.520**)
- Snowmobile Account (RCW **46.68.350, RCW 46.10.510**)
- Aeronautics Account (RCW **82.42.090, 82.36.415**)

**DISTRIBUTION & USE:**
- Cost of administration
- Refunds & transfers
- State highways, City streets, County roads
- Ferry operations and capital construction

**EXEMPTIONS:**
**Motor Vehicle Fuel Tax (gasoline) exemptions only**
- Motor vehicle fuel eligible for refunds (RCW **82.38.180**), including nonhighway use, exported fuel, lost or destroyed fuel, power take-off equipment.
- Exempt sales (RCW **82.38.080(2)**) include sales to the armed forces or to the national guard when the fuel is used in ships or for export, employees/representatives of foreign governments, and fuel used exclusively for racing not legally allowed on public highways.

State Taxes and Fees ● 45
Special fuel tax exemptions only:
- Dyed special fuel (special fuel not used on public highways)
- Exempt sales include: (RCW 82.38.080(1)): government-owned vehicles used for road construction and maintenance, public owned fire-fighting equipment, U.S. government vehicles, transportation providers for persons with special needs, waste vegetable oil used in biodiesel manufacture, urban transportation systems both public and private.

TAX HISTORY:

<table>
<thead>
<tr>
<th>Year</th>
<th>Rate (cents)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1921</td>
<td>1</td>
</tr>
<tr>
<td>1929</td>
<td>2</td>
</tr>
<tr>
<td>1931</td>
<td>4</td>
</tr>
<tr>
<td>1933</td>
<td>5</td>
</tr>
<tr>
<td>1935</td>
<td>Fuel oil at 1/4 cent/gallon</td>
</tr>
<tr>
<td>1941</td>
<td>5</td>
</tr>
<tr>
<td>1944</td>
<td>18th Amendment to State Constitution</td>
</tr>
<tr>
<td>1949</td>
<td>6.5 cents/repeal fuel oil tax of 1935</td>
</tr>
<tr>
<td>1961</td>
<td>7.5 cents</td>
</tr>
<tr>
<td>1967</td>
<td>9</td>
</tr>
<tr>
<td>1977</td>
<td>11</td>
</tr>
<tr>
<td>1979</td>
<td>12</td>
</tr>
<tr>
<td>1981</td>
<td>13.5</td>
</tr>
<tr>
<td>1982</td>
<td>12 (variable rate study decrease)</td>
</tr>
<tr>
<td>1983</td>
<td>16</td>
</tr>
<tr>
<td>1984</td>
<td>18</td>
</tr>
<tr>
<td>1990</td>
<td>22 (effective April 1, 1990)</td>
</tr>
<tr>
<td>1991</td>
<td>23 (effective April 1, 1991)</td>
</tr>
<tr>
<td>1999</td>
<td>Raised the imposition of the motor fuel tax from the distributor/dealer to the supplier (terminal-rack)</td>
</tr>
<tr>
<td>2003</td>
<td>28 cents (effective July 1, 2003)</td>
</tr>
<tr>
<td>2005</td>
<td>31 cents (effective July 1, 2005)</td>
</tr>
<tr>
<td>2006</td>
<td>34 cents (effective July 1, 2006)</td>
</tr>
<tr>
<td>2007</td>
<td>36 cents (effective July 1, 2007)</td>
</tr>
<tr>
<td>2008</td>
<td>37.5 cents (effective July 1, 2008)</td>
</tr>
<tr>
<td>2015</td>
<td>44.5 cents (effective August 1, 2015)</td>
</tr>
<tr>
<td>2016</td>
<td>49.4 cents (effective July 1, 2016)</td>
</tr>
</tbody>
</table>

2015-17 FORECAST: $3,044.8 million (net for distribution*)
2017-19 FORECAST: $3,406.9 million (net for distribution*)

VALUE OF INCREASE: $69 million per 1 cent increase per biennium

*Net for Distribution – Gross gas tax collections less refunds for non-highway use, transfers to non-highway accounts in lieu of refunds, and administrative expenses of the Department of Licensing.
Note: Motor Vehicle Account revenue includes funds not available for distribution: supervision, studies and CRAB allocations.
### Motor Fuel Tax Distributions
#### 2009-11 BIENNIOUM THROUGH 2015–17 BIENNIDIUM (1)
(Dollars in Millions)

<table>
<thead>
<tr>
<th>Gross Gasoline Tax</th>
<th>09-11</th>
<th>11-13</th>
<th>13-15</th>
<th>15-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less: Non-Highway Refunds</td>
<td>7.4</td>
<td>12.3</td>
<td>17.9</td>
<td>27.6</td>
</tr>
<tr>
<td>Less: Tribal Reservation Refunds</td>
<td>40.9</td>
<td>51.5</td>
<td>56.3</td>
<td>72.9</td>
</tr>
<tr>
<td>Less: Aeronautics Transfer</td>
<td>0.6</td>
<td>0.6</td>
<td>0.6</td>
<td>0.7</td>
</tr>
<tr>
<td>Less: General Transfer</td>
<td>1.1</td>
<td>1.34</td>
<td>1.2</td>
<td>1.3</td>
</tr>
<tr>
<td>Less: Marine Transfer</td>
<td>11.7</td>
<td>12.3</td>
<td>12.7</td>
<td>18.0</td>
</tr>
<tr>
<td>Less: Outdoor RV Transfer</td>
<td>11.5</td>
<td>11.8</td>
<td>12.1</td>
<td>17.5</td>
</tr>
<tr>
<td>Less: Snowmobile Transfer</td>
<td>1.8</td>
<td>1.7</td>
<td>1.4</td>
<td>2.1</td>
</tr>
</tbody>
</table>

| Gross Special Fuel Tax | 480.5 | 481.5 | 494.7 | 618.9 |
| Less: Refunds & Transfers | 40.3 | 49.1  | 27.1  | 29.8  |
| Less: Tribal Reservation Refunds | 4.0  | 6.2   | 8.6   | 10.1  |

Less Administrative Expenses
- Department of Licensing | 15.9 | 15.4  | 16.7  | 23.3  |
- State Treasurer | 0.0 | 0.0   | 0.0   | 0.0   |

**Net Fuel Tax for Distribution (2)**

<table>
<thead>
<tr>
<th></th>
<th>09-11</th>
<th>11-13</th>
<th>13-15</th>
<th>15-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Highway Account (MVA) (3)</td>
<td>614.7</td>
<td>631.9</td>
<td>651.4</td>
<td>691.1</td>
</tr>
<tr>
<td>Transportation 2003 Account (Nickel)</td>
<td>314.3</td>
<td>309.5</td>
<td>319.0</td>
<td>333.5</td>
</tr>
<tr>
<td>Transportation Partnership Account (TPA)</td>
<td>534.3</td>
<td>526.1</td>
<td>542.3</td>
<td>566.9</td>
</tr>
<tr>
<td>State Highway Program – Special Category C</td>
<td>47.1</td>
<td>46.4</td>
<td>47.8</td>
<td>50.0</td>
</tr>
<tr>
<td>Connecting Washington Account</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>543.9</td>
</tr>
<tr>
<td>Ferry Capital Construction</td>
<td>34.3</td>
<td>33.8</td>
<td>34.8</td>
<td>36.4</td>
</tr>
<tr>
<td>Ferry Operations</td>
<td>43.5</td>
<td>42.6</td>
<td>43.9</td>
<td>52.3</td>
</tr>
<tr>
<td>Transportation Improvement Account (8)</td>
<td>191.3</td>
<td>188.4</td>
<td>194.2</td>
<td>205.0</td>
</tr>
<tr>
<td>Cities, Regular and TPA Distribution (4) (5)</td>
<td>180.8</td>
<td>178.0</td>
<td>183.5</td>
<td>191.8</td>
</tr>
<tr>
<td>Counties, Regular and TPA Distribution (4) (6) (7)</td>
<td>292.8</td>
<td>289.1</td>
<td>297.9</td>
<td>305.0</td>
</tr>
<tr>
<td>County Arterial Preservation Program</td>
<td>28.3</td>
<td>27.9</td>
<td>28.7</td>
<td>30.0</td>
</tr>
<tr>
<td>Rural Arterial Program</td>
<td>36.7</td>
<td>36.1</td>
<td>37.2</td>
<td>38.9</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,357.2</strong></td>
<td><strong>$2,321.1</strong></td>
<td><strong>$2,392.7</strong></td>
<td><strong>$3,044.8</strong></td>
</tr>
</tbody>
</table>

**Notes**: (Totals may differ due to rounding.)

2. Net fuel tax is net of transfers and refunds for fuel used for non-highway purposes such as marine, snowmobile, and other non-highway uses.
3. 2015-17 MVA revenue includes funds not available for distribution: $10.3 million for studies, state supervision purposes and CRAB allocations.
4. 1.5% and 0.33% are transferred from the cities and the counties normal distribution to the state, for state supervision and studies, respectively.
5. 1% of cities normal distribution is transferred to the Small City Pavement and Sidewalk Account for expenditure on the City Hardship Assistance Program.
6. Less withholding for County Road Administration Board
7. Less revenues transferred to Ferry Operations from Capron refunds to Island and San Juan counties.
8. Excludes transfer from the city distributions to the Transportation Improvement Account to fund the City Hardship Assistance Program.

---

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Transportation Resource Manual
### Distribution of 49.4-Cent Gas Tax*

#### Dedicated 23-Cent Distribution

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Highway Program (Motor Vehicle Account)</td>
<td>44.3870%</td>
<td>10.21 cents</td>
</tr>
<tr>
<td>State Highway Program (Special Category C)</td>
<td>3.2609%</td>
<td>0.75 cents</td>
</tr>
<tr>
<td>Counties</td>
<td>19.2287%</td>
<td>4.42 cents</td>
</tr>
<tr>
<td>Cities</td>
<td>10.6961%</td>
<td>2.46 cents</td>
</tr>
<tr>
<td>Ferry Operations</td>
<td>2.3283%</td>
<td>0.54 cents</td>
</tr>
<tr>
<td>Ferry Capital Construction</td>
<td>2.3726%</td>
<td>0.55 cents</td>
</tr>
<tr>
<td>Rural Arterial Trust Program</td>
<td>2.5363%</td>
<td>0.58 cents</td>
</tr>
<tr>
<td>County Arterial Preservation Program</td>
<td>1.9565%</td>
<td>0.45 cents</td>
</tr>
<tr>
<td>Transportation Improvement Account</td>
<td>13.2336%</td>
<td>3.04 cents</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100.00%</strong></td>
<td><strong>23.00 cents</strong></td>
</tr>
</tbody>
</table>

#### Dedicated 5-Cent Distribution

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transportation 2003 Account</td>
<td>100%</td>
<td>5.00 cents</td>
</tr>
</tbody>
</table>

#### Dedicated 9.5-Cent Distribution

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transportation Partnership Account</td>
<td>83.3334%</td>
<td>8.50 cents</td>
</tr>
<tr>
<td>City Distributions</td>
<td>8.3333%</td>
<td>0.50 cents</td>
</tr>
<tr>
<td>County Distributions</td>
<td>8.3333%</td>
<td>0.50 cents</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100.00%</strong></td>
<td><strong>9.50 cents</strong></td>
</tr>
</tbody>
</table>

#### Dedicated 11.9-Cent Distribution

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
<th>Dollars</th>
</tr>
</thead>
<tbody>
<tr>
<td>Connecting Washington Account</td>
<td>100.00%</td>
<td>11.9 cents</td>
</tr>
</tbody>
</table>

*DOL costs of collection, refunds, and transfers related to non-highway use of motor fuel are deducted from gross collections before the above distributions are calculated.
49.4-Cent Motor Vehicle Fuel Tax – Distributions and Uses

STATE HIGHWAY PROGRAM
- Distribution: 10.21 cents
- Revenue deposited in Motor Vehicle Account
- Appropriated for Department of Transportation highway programs
  2015-2017 estimate: $680.8 million

TRANSPORTATION 2003 ACCOUNT (NICKEL ACCOUNT)
- Distribution: 5.00 cents
- Account created in 2003 to be the repository of the 5-cent tax increase. Account used for cash funding for highway and ferry projects identified by the Legislature and for the payment of costs for bond sales to provide debt financing for highway projects.
- 2015-2017 estimate: $333.5 million

TRANSPORTATION PARTNERSHIP ACCOUNT
- Distribution: 8.50 cents
- New account created in 2005 to be the repository of 8.5 cents of a 9.5-cent tax increase. Account used for cash funding for highway and ferry projects identified by the Legislature and for the payment of costs for bond sales to provide debt financing for highway projects. Remaining 1 cent distributed to cities and counties.
- 2015-2017 estimate: $566.9 million

STATE HIGHWAY PROGRAM – SPECIAL CATEGORY C
- Distribution: 0.75 cents
- Revenue deposited in Motor Vehicle Account
- Provides bond financing for high-cost projects
- Project list includes First Avenue South Bridge in Seattle, SR 18 from Auburn to North Bend, and the North-South Corridor in Spokane.
- 2015-2017 estimate: $50.0 million

CONNECTING WASHINGTON ACCOUNT
- Distribution: 11.9 cents
- Account created in 2015 to be the repository of two rate increases: 7-cent tax increase in FY 2016 and another 4.9-cent tax increase in FY 2017. Account used for cash funding for highway and ferry projects identified by the Legislature and for the payment of costs for bond sales to provide debt financing for highway projects.
- 2015-2017 estimate: $543.9 million

RURAL ARTERIAL PROGRAM
- Distribution: 0.58 cents
- Revenue deposited in Rural Arterial Trust Account
- Distributed by County Road Administration Board (CRAB) to counties on a regionally competitive basis for construction and reconstruction of rural arterials and collectors. Regional allocation is based on rural land area and eligible road mileage.
- 2015-2017 estimate: $38.9 million

TRANSPORTATION IMPROVEMENT ACCOUNT (TIB FUNDED PROGRAMS)
- Distribution: 3.04 cents or 13.2336 percent of 23 cents deposited in the Transportation Improvement Account, summed from two separate distributions of 7.5597 percent and 5.6739 percent.
- Administered by the Transportation Improvement Board (TIB)
- 2015-2017 estimate: $203.0 million (excludes the $2.0 million transfer from the city distributions to the Transportation Improvement Account to fund the City Hardship Assistance Program).
COUNTY ARTERIAL PRESERVATION PROGRAM
- Distribution: 0.45 cents
- Revenue deposited in County Arterial Preservation Account
- To sustain structural, safety, and operational integrity of urban and rural county arterials
- Distributions by County Road Administration Board (CRAB) based on paved arterial lane miles in unincorporated areas.
- 2015-2017 estimate: $30.0 million

COUNTIES – REGULAR AND TRANSPORTATION 2005 LEGISLATION DISTRIBUTION
- Distribution: 4.92 cents (4.83 cents after deductions for state supervision and studies)
- Pierce, Skagit and Whatcom counties are first reimbursed for 50% of any deficit incurred during the previous fiscal year in operating their county-owned ferry systems (limited to $1,800,000 in the 2015-17 biennium and inflated by the fiscal growth factor in the future) (RCW 47.56.725).
- 1.5% is provided to DOT and CRAB for statutory regulation, supervision of grants, and technical support to counties.
- Up to 0.33% for studies
- $350,000 per year withhold for CRAB
- Sums required to be repaid to counties composed of islands are provided (San Juan and Island counties) (RCW 46.68.080/ "Capron Act").
- Remainder distributed according to following formula: 10% evenly distributed, 30% by population, 30% based on annual road cost (maintenance costs plus 1/25 of replacement costs), 30% based on annual monetary needs; for construction and maintenance of county roads.
- Redistribution of $16.6 million to Ferry Operations (RCW 46.68.080(5))
- 2015-2017 estimate: $321.6 million ($305.0 million after deductions, withholding, and redistributions)
- In addition to the gas tax distributions, the Connecting Washington Act will transfer $25.1 million in the 2017-19 biennium (and subsequent) to counties from the state Motor Vehicle and Multimodal Accounts (RCW 46.68.126).

CITIES – REGULAR AND TRANSPORTATION 2005 LEGISLATION DISTRIBUTION
- Distribution: 2.96 cents (2.88 cents after deductions for state supervision, studies, and Small City Pavement and Sidewalk Account).
- Up to 1.5% distributed to DOT for supervision of federal grants and roadwork.
- Up to 0.33% for studies
- 1% to Small City Pavement and Sidewalk Account to implement the City Hardship Assistance Program to help small cities that take over maintenance of state highways within their boundaries.
- Remainder distributed by population for construction and maintenance of streets.
- 2015-2017 estimate: $197.4 million ($191.8 million after deductions)
- In addition to the gas tax distributions, the Connecting Washington Act will transfer $25.1 million in the 2017-19 biennium (and subsequent) to cities from the state Motor Vehicle and Multimodal Accounts (RCW 46.68.126).

FERRY OPERATIONS
- Distribution: 0.54 cents
- Revenue deposited in Puget Sound Ferry Operations Account
- Redistribution of Capron revenues from San Juan and Island counties (RCW 46.68.080).
- 2015-2017 estimate: $35.7 million ($52.3 million after Capron redistributions from counties).
FERRY CAPITAL CONSTRUCTION
- Distribution: 0.55 cents
- Revenue deposited in Puget Sound Capital Construction Account
- 2015-2017 estimate: $36.4 million
REVENUE SOURCE: Natural Gas and Propane Fee (in lieu of diesel tax)  
Restricted to highway purposes

AUTHORIZED:  
RCW 82.38.075 (fee)  
RCW 82.38.290 (disposition)

WHO PAYS: Vehicles powered by natural gas or propane

RATE:  
An annual license fee in lieu of the special fuel tax imposed by  
RCW 82.38.030 is imposed upon the use of natural gas and propane  
used in a motor vehicle based one the vehicle tonnage or gross  
vehicle weight (GVW) rating. The total fee imposed is the base fee  
in the schedule below, multiplied by the motor vehicle fee tax rate  
(currently 49.4 cents per gallon), divided by twelve cents per gallon,  
plus a five-dollar handling fee.

<table>
<thead>
<tr>
<th>Vehicle Tonnage (GVW)</th>
<th>Base Fee</th>
<th>Total Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 6,000</td>
<td>$45.00</td>
<td>$190.25</td>
</tr>
<tr>
<td>6,001 - 10,000</td>
<td>$45.00</td>
<td>$190.25</td>
</tr>
<tr>
<td>10,001 - 18,000</td>
<td>$80.00</td>
<td>$334.33</td>
</tr>
<tr>
<td>18,001 - 28,000</td>
<td>$110.00</td>
<td>$457.83</td>
</tr>
<tr>
<td>28,001 - 36,000</td>
<td>$150.00</td>
<td>$622.50</td>
</tr>
<tr>
<td>36,001 and above</td>
<td>$250.00</td>
<td>$1034.17</td>
</tr>
</tbody>
</table>

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

EXEMPTIONS: None

HISTORY:  
1977 The license fee in lieu of special fuel tax enacted (special fuel tax at that time was 12 cents per gallon)  
1983 Fee indexed: base fee adjusted to reflect increases in the special fuel tax above 12 cents

2015-17 FORECAST: Minimal

2017-19 FORECAST: Minimal

VALUE OF INCREASE: Minimal
REVENUE SOURCE: Rental Vehicle Sales Tax

AUTHORIZED: RCW 82.08.020 (2) (tax and disposition)

WHO PAYS: Consumers who rent vehicles

RATE: 5.9% of rental contract amount, in addition to state and local sales taxes

ADMINISTERED BY: Department of Revenue

WHERE DEPOSITED: Multimodal Transportation Account

DISTRIBUTION & USE: General Transportation

EXEMPTIONS: Vehicles rented or loaned to customers by automotive repair businesses while the customers’ vehicles are under repair and vehicles licensed and operated as taxicabs (RCW 46.04.465).

HISTORY: 1992 5.9% of rental contract amount, in lieu of Motor Vehicle Excise Tax (MVET)
1998 Distribution of rental vehicle sales tax (in-lieu of MVET) aligned with the MVET
2000 With repeal of MVET, distributed changed from Transportation Fund to Multimodal Transportation Account

2015-17 FORECAST: $65.2 million
2017-19 FORECAST: $69.5 million

VALUE OF INCREASE: $11 million for each 1% increase in tax rate per biennium
REVENUE SOURCE: Retail Sales and Use Tax on Motor Vehicles

AUTHORIZED: RCW 82.08.020(3) (retail sales tax for transportation and disposition)  
RCW 82.12.020 (use tax)

WHO PAYS: Consumers purchasing motor vehicles

RATE: 0.3% of selling price, in addition to state and local sales taxes

ADMINISTERED BY: Department of Revenue

WHERE DEPOSITED: Multimodal Transportation Account

DISTRIBUTION & USE: General Transportation

EXEMPTIONS: Retail car rentals

HISTORY: 2003 0.3% of selling price

2015-17 FORECAST: $93.4 million

2017-19 FORECAST: $100.4 million

VALUE OF INCREASE: $3.1 million for each 0.01% increase in tax rate per biennium
REVENUE SOURCE: Watercraft Excise Tax

AUTHORIZED: 
RCW 82.49.010 (fee)
RCW 82.49.030 (disposition)

WHO PAYS: Owners of taxable vessels.

RATE: One half of 1% of fair market value or $5, whichever is greater

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: General Fund

DISTRIBUTION & USE: The watercraft excise tax revenues in each fiscal year may, subject to appropriation by the Legislature, be used for site acquisition, sewage pump out or dump units, enforcing boating safety and registration laws, or for education, as specified in RCW 79A.60.590.

EXEMPTIONS: Vessels exempt from registration under Chapter 88.02 RCW, vessels used exclusively for commercial fishing purposes, vessels under 16 feet in overall length, vessels owned by the U.S. or any state or municipality in the U.S., vessels owned by a nonprofit engaged in youth character building, and vessels own by a dealer which are not rented on a regular commercial basis (RCW 82.49.020).

HISTORY: 1984 One half of 1% of fair market value or $5, whichever is greater

2015-17 ESTIMATE: $27.0 million

2017-19 FORECAST: $26.4 million

VALUE OF INCREASE: $5.1 million per biennium for each $1 per $1,000 of taxable value increase per year.
**REVENUE SOURCE:**

**Camper Registration Fee**
Restricted to highway purposes

**AUTHORIZED:**

RCW 46.17.350
RCW 46.68.030(1) (where deposited)

**WHO PAYS:**

Vehicle owner

**RATE:**

Original $4.90, renewal $3.50; paid annually.

**ADMINISTERED BY:**

Department of Licensing

**WHERE DEPOSITED:**

Motor Vehicle Account

**DISTRIBUTION & USE:**

Appropriated for highway-related purposes.

**EXEMPTIONS:**

None

**HISTORY:**

1971  $3.50 per year
1975  Original $4.90; renewal $3.50

**2015-17 FORECAST:**

$167,635

**2017-2019 FORECAST:**

$160,753

**VALUE OF INCREASE:**

$44,290 per $1 increase per biennium
**REVENUE SOURCE:** Commercial Vehicle Safety Enforcement Fee  
Restricted to highway purposes

**AUTHORIZED:**  
RCW 46.17.315

**WHO PAYS:**  
Commercial motor vehicle carriers that have terminals in this state.

**RATE:**  
$16 per year per vehicle; fee is apportioned for interstate vehicles operating under the International Registration Plan.

**ADMINISTERED BY:**  
Department of Licensing

**WHERE DEPOSITED:**  
State Patrol Highway Account

**DISTRIBUTION & USE:**  
Appropriated for highway-related purposes

**EXEMPTIONS:**  
Vehicles regulated by the utilities and transportation commission: transportation for persons with special needs, auto transportation companies, passenger charter & excursion companies, solid waste collection companies and household goods carriers (RCW 46.32.080(1)).

Motor vehicles owned and operated by farmers in the transportation for their own products (RCW 46.32.080(2)).

**HISTORY:**  
1995 $10  
1996 Fee for IRP vehicles added  
2007 Fee increased to $16

**2015-17 FORECAST:**  
$5.6 million

**2017-2019 FORECAST:**  
$6.1 million

**VALUE OF INCREASE:**  
$382,000 per $1 increase per biennium
REVENUE SOURCE: **Electric Vehicle License Fee**  
Restricted to highway purposes, in part

AUTHORIZED: **RCW 46.17.323 (fees and disposition)**

WHO PAYS: Owners of electric vehicles (EVs) and plug-in electric hybrid vehicles.

RATE: $150 per year

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED:  
First $100 of the fee: Revenues up to $1 million, deposited in Motor Vehicle Account. Over $1 million:
- Seventy percent to the Motor Vehicle Account;
- Fifteen percent to the Transportation Improvement Account;
- Fifteen percent to the Rural Arterial Trust account.

Remaining $50 of the fee: Revenues up to $1 million are deposited into the Multimodal Transportation Account. Remaining revenues are deposited in the Motor Vehicle Account.

DISTRIBUTION & USE: Provide funds to mitigate the impact of vehicles on state roads and highways, of evaluating the feasibility of transitioning from a revenue collection system based on fuel taxes to a road user assessment system And to establish an Electric Vehicle Infrastructure Bank to provide financial assistance for installing publicly accessible EV charging stations.

EXEMPTIONS: Those exempt from the electric vehicle fee include: electric vehicles that have the capability to drive at a speed of no more than 35 miles per hour; government owned vehicles; horseless carriages; collector vehicles; off road vehicles; snowmobiles; mopeds, restored vehicles, private school buses; vehicles registered to Disabled American Veterans, Former Prisoners of War, and Congressional Medal of Honor recipients.

HISTORY:  
<table>
<thead>
<tr>
<th>Year</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>$100</td>
</tr>
<tr>
<td>2015</td>
<td>$150</td>
</tr>
</tbody>
</table>

2015-17 FORECAST: $2.8 million  
2017-19 FORECAST: $5.1 million

VALUE OF INCREASE: $18,900 per $1 increase per biennium
REVENUE SOURCE: **Farm Exempt Decal Fee**
Restricted to highway purposes

AUTHORIZED: RCW 46.16A.420 (authorized)
RCW 46.17.325 (fee and where deposited)

WHO PAYS: Owners of farm vehicles to be operated on public highways as identified under RCW 46.16A.080(3).

RATE: $5 fee in addition to any other fees and taxes required. This decal may not be renewed. The status as an exempt vehicle continues until suspended or revoked for misuse, or when the vehicle is no longer used as a farm vehicle.

ADMINISTERED BY: Department of Licensing
WHERE DEPOSITED: Motor Vehicle Account
DISTRIBUTION & USE: As appropriated for highway-related purposes
EXEMPTIONS: None
HISTORY: 1967 $5

2015-17 ESTIMATE: Minimal
2017-19 FORECAST: Minimal
VALUE OF INCREASE: Minimal
**REVENUE SOURCE:** Farm Vehicle Reduced Gross Weight Fee  
Restricted to highway purposes

**AUTHORIZED:**  
RCW 46.16A.425 (reduced gross weight license fee)  
RCW 46.17.330 (fee schedule)  
RCW 46.68.030 (where deposited)

**WHO PAYS:**  
A farm exempt vehicle used primarily for the purpose of agriculture: transporting farm products, farm implements and farm labor between farms, and for activities that support farming

**RATE:**  
In lieu of all other licensing fees, unless specifically exempt, annual fee (varies) based on weight ($24.50 to $1,710.50)

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:**  
<table>
<thead>
<tr>
<th>Account</th>
<th>Original</th>
<th>Renewal</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Patrol Highway Account</td>
<td>$23.60</td>
<td>$23.60</td>
</tr>
<tr>
<td>Ferry Operations Account</td>
<td>$2.02</td>
<td>$0.93</td>
</tr>
<tr>
<td>Motor Vehicle Account</td>
<td>remainder</td>
<td>remainder</td>
</tr>
</tbody>
</table>

**DISTRIBUTION & USE:**  
As appropriated for highway-related purposes, State Patrol, and State Ferries.

**EXEMPTIONS:**  
None

**HISTORY**  
Previously, farm vehicle reduced gross weight fees were calculated using a formula based on the gross weight fees for trucks, buses, and for-hire vehicles. Chapter 161, Laws of 2010, section 423 deleted the formula in RCW 46.16.090 and recodified the section as RCW 46.16A.425. Section 527 of the same act provided a table of reduced gross weight fees, now codified as RCW 46.17.330.

*See the tax history for the License Fees by Weight (formerly Combined License Fee), page 64.*

**2015-17 FORECAST:** $2 million

**2017-19 FORECAST:** $2 million

**VALUE OF INCREASE:** Data is not available for estimating increases.
REVENUE SOURCE: **Farm Vehicle Trip Permit Fee**
Restricted to highway purposes

AUTHORIZED:  
**RCW 46.16A.330** (authorized)  
**RCW 46.17.400 (1)(c)** (fee schedule)  
**RCW 46.68.035** (where deposited)

WHO PAYS:  
The owner of farm vehicle registered under **RCW 46.16A.425** purchasing a monthly registration under **RCW 46.16A.455(5)** may operate the farm vehicle under the authority of a farm vehicle trip permit.

RATE:  
$6.25 for a 30-day permit. No more than four farm vehicle trip permits may be used for any one vehicle in any twelve month period.

ADMINISTERED BY:  
Department of Licensing

WHERE DEPOSITED:  
Motor Vehicle Account 59.495%  
State Patrol Highway Account 22.360%  
Puget Sound Ferry Operations Account 1.375%  
Transportation 2003 Account 5.237%  
Transportation Partnership Account 11.533%  
TOTAL 100.000%

DISTRIBUTION & USE:  
As appropriated for highway-related purposes, including State Patrol and Washington State Ferries.

EXEMPTIONS:  
None

HISTORY:  
2005 Farm trip permit created at $6.25

2015-17 FORECAST:  
$6,180

2017-19 FORECAST:  
$6,200

VALUE OF INCREASE:  
Minimal
REVENUE SOURCE: License Fee by Weight (formerly Combined Licensing Fee)
Restricted to highway purposes

AUTHORIZED: RCW 46.17.355 (fees)
RCW 46.68.035 (where deposited)

WHO PAYS: Vehicle owners registering trucks with gross weight of 4,000 pounds or more; commercial trailers; and prorate vehicles (i.e., vehicles engaged in interstate commerce; see Proportional Registration Plates and Fees, page 79.

RATE: In lieu of vehicle licensing fee, unless specifically exempt, annual fee (varies) based on weight; $53 to $3,400 per year.

In addition to the license fee by weight, vehicles over 10,000 pounds must pay a freight project fee equal to 15% of the license fee by weight.

Beginning on July 1, 2012, the license fee by weight increases by $10 for vehicles up to 12,000 pounds

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account 59.495%
State Patrol Highway Account 22.360%
Puget Sound Ferry Operations Account 1.375%
Transportation 2003 Account 5.237%
Transportation Partnership Account 11.533%
TOTAL 100.000%

DISTRIBUTION & USE: As appropriated for highway-related purposes, State Patrol, and State Ferries

EXEMPTIONS: Certain on-road use of farm vehicles (RCW 46.16A.080(3))
Tow trucks pay a capacity fee in lieu of the license fee by weight (RCW 46.17.335)

HISTORY: 1987 Effective January 1, 1987, with fees ranging from $27.75 to $1,085.95, depending on licensed gross weight of the vehicle.
1990 $1 increase in filing fee, $4.75 increase for State Patrol, and 40% increase in gross weight fee; combined fee ranges from $37 to $1,518. 1957 Across-the-board increase of 10% for all fares; actual fare increases ranged from 0% to 15% due to rounding.
1993 Fee schedule extended to include vehicles with gross weight of up to 105,500 pounds, and $90 was added for vehicles weighing more than 40,000 pounds that are used to tow trailers; combined fee ranges from $37 to $2,973.
2002 Initiative 776 limited combined fee to $30 for vehicles under 10,000 pounds licensed gross weight.
2003 15% increase in gross weight fee for vehicles over 10,000 pounds. New revenue to go into the Transportation 2003 (Nickel) Account.
2005 Increased fee for vehicles under 10,000 pounds gross weight
2006  Revised distribution percentages, adding a distribution to the Transportation Partnership Account.

2015  Effective July 1, 2016, increased weight fees for vehicles up to 12,000 pounds gross weight. Imposed the freight project fee at 15% of the weight fee on vehicles over 10,000 pounds. Increased weight fee by $10, effective July 1, 2022.

2015-17 FORECAST:  $423.7 million (includes $5.6 million from trailers; $90.6 million from prorate vehicles).

2017-19 FORECAST:  $464.8 million (includes $6.0 million from trailers; $87.9 million from prorate vehicles).

VALUE OF INCREASE:  $4.6 million per 1% increase per biennium
<table>
<thead>
<tr>
<th>REVENUE SOURCE:</th>
<th>License Plate Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Restricted to highway purposes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AUTHORIZED:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>RCW 46.16A.200</td>
<td>(license plate requirements)</td>
</tr>
<tr>
<td>RCW 46.17.200</td>
<td>(fees and disposition of retention fee)</td>
</tr>
<tr>
<td>RCW 46.17.250</td>
<td>(combination trailer license plate fee and disposition)</td>
</tr>
<tr>
<td>RCW 46.76.030</td>
<td>(vehicle transporters license plate fee)</td>
</tr>
<tr>
<td>RCW 46.70.061</td>
<td>(dealer license plate fee)</td>
</tr>
<tr>
<td>RCW 46.68.070</td>
<td>(where most license plate fees deposited)</td>
</tr>
</tbody>
</table>

| WHO PAYS: | Vehicle owners, vehicle transporter, hulk haulers, wreckers, motor vehicle salvage processor and dealer and manufacturers. |

<table>
<thead>
<tr>
<th>RATE:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$10.00 per plate for original issue</td>
</tr>
<tr>
<td></td>
<td>$2.00 per plate for reflectivity</td>
</tr>
<tr>
<td></td>
<td>$10.00 per plate for replacement plate</td>
</tr>
<tr>
<td></td>
<td>$4.00 per plate for original issue, motorcycle</td>
</tr>
<tr>
<td></td>
<td>$4.00 per plate for replacement, motorcycle</td>
</tr>
<tr>
<td></td>
<td>$1.50 per plate for original issue, moped</td>
</tr>
<tr>
<td></td>
<td>$20.00 per vehicle retaining current license plate number</td>
</tr>
<tr>
<td></td>
<td>$10.00 license plate transfer fee</td>
</tr>
</tbody>
</table>

| ADMINISTERED BY: | Department of Licensing |

| WHERE DEPOSITED: | Motor Vehicle Account |
|                 | Multimodal Transportation Account (plate number retention fee) |

| DISTRIBUTION & USE: | Appropriated for highway-related purposes, except for plate number retention fees deposited into the Multimodal Transportation Account. |

| EXEMPTIONS: | Commercial vehicles over 26,000 pounds, horseless carriages, and medal of honor recipients not subject to replacement requirements. |

<table>
<thead>
<tr>
<th>HISTORY:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1915</td>
<td>50 cents per plate</td>
</tr>
<tr>
<td>1921</td>
<td>$2 for one or two plates</td>
</tr>
<tr>
<td>1929</td>
<td>$1 per plate</td>
</tr>
<tr>
<td>1947</td>
<td>Same as original fee for two plates; $1 for single plate.</td>
</tr>
<tr>
<td>1951</td>
<td>$2 per plate; $1 per motorcycle plate; $1 for tabs or windshield emblem if issued instead of plates.</td>
</tr>
<tr>
<td>1986</td>
<td>$3 per plate; $2 per motorcycle plate; $1 for tabs, etc.</td>
</tr>
<tr>
<td>1997</td>
<td>Established the mandatory periodic plate replacement program.</td>
</tr>
<tr>
<td>2004</td>
<td>$20 license plate number retention option under the mandatory periodic plate replacement program.</td>
</tr>
<tr>
<td>2005</td>
<td>$10 per plate; $2 per motorcycle plate.</td>
</tr>
<tr>
<td>2012</td>
<td>$10 per plate (original or replacement); $4 per motorcycle plate (original or replacement).</td>
</tr>
<tr>
<td>2014</td>
<td>Requirement to periodically replace license plates removed. Plates must still be replaced at change of ownership.</td>
</tr>
</tbody>
</table>

**2015-17 FORECAST:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Forecast</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original Plates</td>
<td>$30.9 million</td>
</tr>
<tr>
<td>Plate Replacement</td>
<td>$28.1 million</td>
</tr>
<tr>
<td>Plate Number Retention</td>
<td>$46,880</td>
</tr>
<tr>
<td>Dealer Plates</td>
<td>$1.3 million</td>
</tr>
</tbody>
</table>
### 2017-19 FORECAST:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original Plates</td>
<td>$30.5 million</td>
</tr>
<tr>
<td>Plate Replacement</td>
<td>$29.5 million</td>
</tr>
<tr>
<td>Plate Number Retention</td>
<td>$59,100</td>
</tr>
<tr>
<td>Dealer Plates</td>
<td>$1.3 million</td>
</tr>
</tbody>
</table>

### VALUE OF INCREASE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original Plates</td>
<td>$1.47 million per $1 increase per biennium</td>
</tr>
<tr>
<td>Plate Replacement</td>
<td>$1.6 million per $1 increase per biennium</td>
</tr>
<tr>
<td>Plate Number Retention</td>
<td>$2,960 per $1 increase per biennium</td>
</tr>
</tbody>
</table>
| **REVENUE SOURCE:** | License Plate Reflectivity Fee  
|                       | Restricted to highway purposes |
| **AUTHORIZED:**       | RCW 46.17.200 (fee)           
|                       | RCW 46.68.070 (where deposited) |
| **WHO PAYS:**         | Vehicle owners |
| **RATE:**             | $2 per plate |
| **ADMINISTERED BY:**  | Department of Licensing |
| **WHERE DEPOSITED:**  | Motor Vehicle Account |
| **DISTRIBUTION & USE:** | Appropriated for highway-related purposes |
| **EXEMPTIONS:**       | None |
| **HISTORY:**          | 1967  50 cents per plate  
|                       | 2005  $2 per plate |
| **2015-17 FORECAST:** | $12.1 million |
| **2017-19 FORECAST:** | $12.3 million |
| **VALUE OF INCREASE:**| $6.1 million per $1 increase per biennium |
**License Plate Technology Fee**

**REVENUE SOURCE:**

**AUTHORIZED:**
- RCW 46.17.015 (fee)
- RCW 46.68.370 (where deposited)

**WHO PAYS:**
Vehicle owners

**RATE:**
$0.25 per plate

**ADMINISTERED BY:**
Department of Licensing

**WHERE DEPOSITED:**
License Plate Technology Account

**DISTRIBUTION & USE:**
Current and future license plate technology and systems integration upgrades for both the Department of Licensing and the correctional industries program.

**EXEMPTIONS:**
Commercial vehicles subject to weight fees (registered under RCW 46.16A.455 or 46.17.330) are not subject to the license plate technology fee.

**HISTORY:**
- 2003 $0.25 per plate

**2015-17 FORECAST:**
$3.3 million

**2017-19 FORECAST:**
$3.4 million

**VALUE OF INCREASE:**
$13.4 million per $1 increase per biennium
REVENUE SOURCE: **License Service Fee**
Restricted to highway purposes

AUTHORIZED: 
RCW 46.17.025 (fee)
RCW 46.68.220 (where deposited)

WHO PAYS: 
Vehicle owners

RATE: 
$0.50 per plate

ADMINISTERED BY: 
Department of Licensing

WHERE DEPOSITED: 
Licensing Services Account, generally
Beginning July 1, 2017, when collected on a report of sale or transitional ownership transaction, this fee is directed to the Capital Vessel Replacement Account (see RCW 46.17.050(2)(b) and 46.17.060(2)(b)).

DISTRIBUTION & USE: 
May only be used for: information and service delivery systems for the department; reimbursement of county licensing activities; and county auditor or subagent support including, but not limited to, the replacement of DOL-owned equipment in the possession of county auditors or subagents.

EXEMPTIONS: 
Commercial vehicles subject to weight fees (registered under RCW 46.16A.455 or 46.17.330) are not subject to the license plate technology fee.

HISTORY: 
2001    $0.50 per plate
2015    Distribution changed for fees collected on report of sale and transitional ownership transactions.

2015-17 FORECAST: 
$6.5 million

2017-19 FORECAST: 
$6.7 million

VALUE OF INCREASE: 
$13.4 million per $1 increase per biennium
REVENUE SOURCE: Log Truck Additional Weight Permit
Restricted to highway purposes

AUTHORIZED: RCW 46.44.047 (fees and where deposited)

WHO PAYS: Vehicle owner who wishes to carry additional weight (up to 6,800 additional pounds) on vehicle licensed to maximum gross weight of 68,000 pounds.

RATE: $50 per year beginning April 1, prorated for shorter time periods
$37.50 if issued after July 1
$25.00 if issued after October 1
$12.50 if issued after January 1

ADMINISTERED BY: Department of Transportation

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

EXEMPTIONS: None

HISTORY: 1953 $50

2015-17 ESTIMATE: Included in Special Permit Fee for Oversize/Overweight Movements

2017-19 FORECAST: Included in Special Permit Fee for Oversize/Overweight Movements

VALUE OF INCREASE: Minimal

The revenue associated with additional tonnage, special permit fees, and log tolerance permits are included in Special Permit Fee for Oversize/Overweight Movements, page 86.
REVENUE SOURCE: **Mobile Home Title Elimination Fee**
Restricted to highway purposes

AUTHORIZED:
- **RCW 46.12.700** (DOL may adopt rules to set fee)
- **RCW 65.20.090** (where deposited)
- **WAC 308-56A-505** (fee)

WHO PAYS: Applicant for elimination of vehicle title when the mobile (manufactured) home is affixed to land owned by the applicant and registered under **Chapter 65.20 RCW**.

RATE: $25 each application

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

EXEMPTIONS: None

HISTORY:
- 1990 $25

2015-17 ESTIMATE: Minimal

2017-19 FORECAST: Minimal

VALUE OF INCREASE: Minimal
REVENUE SOURCE: Monthly Declared Gross Weight Fee (formerly Monthly Combined Licensing Fee)
Restricted to highway purposes

AUTHORIZED: RCW 46.17.360 (fee and disposition)

WHO PAYS: Any motor vehicle or combination of vehicles having a declared gross weight of 12,000 pounds or more may be paid for any full registration month or months.

RATE: $2 fee for each monthly period the vehicle will be used, paid in addition to the monthly portion of combined licensing fee; additional $2 administration fee is also collected.

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes.

EXEMPTIONS: None

HISTORY: 1951 $1  
1979 $2  
1985 $2 for each month of license purchase + $2

2015-17ESTIMATE: $1.1 million

2017-19 FORECAST: $1.1 million

VALUE OF INCREASE: $540,000 per $1 increase per biennium
REVENUE SOURCE:  
Motor Home Weight Fee

RCW:  
RCW 46.17.365 (fee)  
RCW 46.68.415 (3) (disposition)

WHO PAYS:  
All motor homes

RATE:  
$75 annual fee

ADMINISTERED BY:  
Department of Licensing

WHERE DEPOSITED:  
Multimodal Account

DISTRIBUTION & USE:  
The vehicle weight fee provides funds to mitigate the impact of 
vehicle loads on the state roads and highways and is separate and 
distinct from other vehicle license fees. Proceeds from the fee 
may be used for non-highway purposes.

EXEMPTIONS:  
None

HISTORY:  
2005  Motor home weight fee established at $75

2015-17 ESTIMATE:  
$10.3 million

2017-19 FORECAST:  
$10.4 million

VALUE OF INCREASE:  
$139,169 per $1 increase per biennium
REVENUE SOURCE: **Off-Road Vehicle Fees**  
Transfer fees restricted to highway purposes

AUTHORIZED:  
- Chapter 46.09 RCW (general provisions relating to ORVs)  
- RCW 46.17.350(1)(i) (license fee)  
- RCW 46.68.045 (where deposited)  
- RCW 46.17.410 (transfer fee)  
- RCW 46.17.400(1)(g) (temporary permit fee)  
- RCW 46.68.045 (where deposited)  
- RCW 46.09.442 (metal tags)  
- RCW 46.68.045 (where deposited)

WHO PAYS:  
Off-road vehicle owners

RATE:  
- $18.00 license fee (initial/renewal fee)  
- $5.00 ORV transfer fee  
- $7.00 60-day temporary use permit  
- $2.00 for a 7-year metal tag

ADMINISTERED BY:  
Department of Licensing

WHERE DEPOSITED:  
License/temporary license/metal tags fee are deposited:  
DOL may retain up to 18% for administrative costs and the remaining will be distributed for off-road vehicle recreation facilities by the board in accordance with RCW 46.09.520(2)(d)(ii)(A).

Transfer fees are deposited: Nickel Account

DISTRIBUTION & USE:  
Appropriated for outdoor recreation and highway-related purposes  
(Outdoor Recreation Account appropriations found in General Fund budget).

EXEMPTIONS:  
None

HISTORY:  
- 1971 $5 new & renewal; $1 transfer fee; $2 nonresident permit  
- 1986 $5 new & renewal; $1 transfer fee; $2 temporary use permit  
- 2002 $5 new & renewal; $5 transfer fee; $2 temporary use permit  
- 2004 $18 new & renewal; $5 transfer fee; $7 temporary use permit

2015-17 FORECAST:  
$2.17 million

2017-19 FORECAST:  
$2.07 million

VALUE OF INCREASE:  
$114,800 per $1 increase per biennium

See also *Wheeled All-Terrain Vehicle Fees*, page 93.
REVENUE SOURCE: **Passenger Vehicle Weight Fee**

AUTHORIZED:  
- RCW 46.17.365 (fee)  
- RCW 46.68.415 (distribution)

WHO PAYS: Persons applying for a motor vehicle registration and paying the vehicle license fee required in RCW 46.17.360(1)(a), (d), (e), (h), (j), (n), and (o) must pay a motor vehicle weight fee in addition to all other fees and taxes required by law.

RATE: The motor vehicle weight fee is based on the motor vehicle scale weight, as follows:

- 4,000 pounds: $25.00
- 6,000 pounds: $45.00
- 8,000 pounds: $65.00
- 16,000 pounds & over: $72.00

Effective July 1, 2022, an additional $10 weight fee will be added.

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED:  
- Freight Mobility Multimodal Account: $6 million per biennium  
- Multimodal Account: Remainder

Prior to July 1, 2023, if any state agency takes any action to implement a carbon fuel standard, the portion of revenue that is the result of the 2015 fee increase must be distributed to the Connecting Washington Account.

DISTRIBUTION & USE: The motor vehicle weight fee must be used for transportation purposes and may not be used for the general support of state government. The fee provides funds to mitigate the impact of vehicle loads on state roads and highways and is separate and distinct from other vehicle license fees (RCW 46.68.415).

EXEMPTIONS: A person applying for a motor home vehicle registration must pay a $75 fee in lieu of the motor vehicle weight fee

HISTORY:  
- 2005: Vehicle weight fee established at $10, $20, and $30 for most vehicles  
- 2015: Vehicle weight fees increased to $25, $45, and $65 for most vehicles (effective July 1, 2016)

2015-17 FORECAST: $216.8 million

2017-19 FORECAST: $314.1 million

VALUE OF INCREASE: $10.7 million per $1 increase per biennium
<table>
<thead>
<tr>
<th>REVENUE SOURCE:</th>
<th>Personalized License Plates</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUTHORIZED:</td>
<td>RCW 46.17.210 (fee)</td>
</tr>
<tr>
<td></td>
<td>RCW 46.68.435 (where deposited)</td>
</tr>
<tr>
<td>WHO PAYS:</td>
<td>Vehicle owners with personalized license plates</td>
</tr>
<tr>
<td>RATE:</td>
<td>$52 set of new plates, $42 for renewal of plates. Personalized plate fees are in addition to all other vehicle and license plate fees.</td>
</tr>
<tr>
<td>ADMINISTERED BY:</td>
<td>Department of Licensing</td>
</tr>
<tr>
<td>WHERE DEPOSITED:</td>
<td>Wildlife Account (104)</td>
</tr>
<tr>
<td></td>
<td>Wildlife Rehabilitation Account (14A)</td>
</tr>
<tr>
<td>DISTRIBUTION &amp; USE:</td>
<td>Appropriated to Department of Licensing to cover administrative costs of program and to Department of Fish and Wildlife for wildlife protection and enhancement.</td>
</tr>
<tr>
<td>EXEMPTIONS:</td>
<td>None</td>
</tr>
<tr>
<td>HISTORY:</td>
<td>1973 $30 new, $20 renewal</td>
</tr>
<tr>
<td></td>
<td>1991 $40 new, $30 renewal</td>
</tr>
<tr>
<td></td>
<td>2007 $42 new, $32 renewal</td>
</tr>
<tr>
<td></td>
<td>2013 $52 new, $42 renewal</td>
</tr>
<tr>
<td>2015-17 FORECAST:</td>
<td>$7.9 million</td>
</tr>
<tr>
<td>2017-19 FORECAST:</td>
<td>$8.0 million</td>
</tr>
<tr>
<td>VALUE OF INCREASE:</td>
<td>$183,750 per $1 increase per biennium</td>
</tr>
</tbody>
</table>
**Private Use Single-Axle Trailer Fee**

**REVENUE SOURCE:** Private Use Single-Axle Trailer Fee

Restricted to highway purposes

**AUTHORIZED:**

- RCW 46.16A.440 (Reduced license fee)
- RCW 46.17.350(1)(k) (fee)
- RCW 46.68.035 (disposition)

**WHO PAYS:** Private-use single-axle trailers of 2,000 pounds scale weight or less may qualify for a reduced license fee if used on public highways and not for commercial purposes.

**RATE:** $15 license fee (initial/renewal)

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:**

- Motor Vehicle Account 59.495%
- State Patrol Highway Account 22.360%
- Puget Sound Ferry Operations Account 1.375%
- Transportation 2003 Account 5.237%
- Transportation Partnership Account 11.533%
- TOTAL 100.000%

**DISTRIBUTION & USE:** As appropriated for highway-related purposes, State Patrol, and Washington State Ferries.

**EXEMPTIONS:** None

**HISTORY:**

2005 Single-axle trailer fee created at $15

**2015-17 FORECAST:** $13.5 million

**2017-19 FORECAST:** $12.2 million

**VALUE OF INCREASE:** $812,000 per $1 increase per biennium
REVENUE SOURCE: **Proportional Registration Plates and Fees**

Restricted to highway purposes

AUTHORIZED:

- Chapter 46.87 RCW (proportional registration generally)
- RCW 46.87.140 (pro-ration of registration fees)
- RCW 46.87.090 (replacement plate fees)
- RCW 46.87.130 (vehicle transaction fee)
- RCW 46.87.050 (where deposited)
- RCW 46.68.035 (registration revenue distribution)

WHO PAYS:

Businesses engaged in interstate commerce that operate in Washington and are registered as part of the International Registration Plan (IRP).

RATE:

- Registration: Under IRP, the cost of registration is based on the percentage of total miles traveled in member states and provinces; the base state or province collects the entire fee and transmits appropriate amounts to other states; applies to the combined licensing fee.
- Apportioned plates: $10 for vehicles required to display two apportioned plates and $5 for vehicles required to display one plate.
- Cab card (certificate of registration showing registered gross weight by jurisdiction): $2
- Validation tab: $2
- Vehicle transaction fee: $4.50 each time a vehicle is added to a Washington-based fleet and each time the proportional registration is renewed (WAC 308-91-140).

ADMINISTERED BY:

Department of Licensing

WHERE DEPOSITED:

Plate fees and vehicle transaction fees distributed to the Motor Vehicle Account.

Proportional Registration fees distributed as follows:

<table>
<thead>
<tr>
<th>Account</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Vehicle Account</td>
<td>59.495%</td>
</tr>
<tr>
<td>State Patrol Highway Account</td>
<td>22.360%</td>
</tr>
<tr>
<td>Puget Sound Ferry Operations Account</td>
<td>1.375%</td>
</tr>
<tr>
<td>Transportation 2003 Account</td>
<td>5.237%</td>
</tr>
<tr>
<td>Transportation Partnership Account</td>
<td>11.533%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100.000%</td>
</tr>
</tbody>
</table>

DISTRIBUTION & USE:

Appropriated for highway-related purposes, to the State Patrol, and to Washington State Ferries.

EXEMPTIONS:

None

HISTORY:

- 1985  $10, two apportioned plates; $5, one apportioned plate
- 1987  Adds: Cab card, $2; validation tab, $2; maximum transaction fee set at $10 (DOL sets at $4.50).

2015-17 FORECAST: $90.6 million

2017-19 FORECAST: $87.9 million

VALUE OF INCREASE: $879,000 per 1% increase per biennium
REVENUE SOURCE: **Recreational Vehicle Sanitary Disposal Fee**
Restricted to highway purposes

AUTHORIZED:  
RCW 46.17.375 (fee)  
RCW 46.68.170 (deposited)

WHO PAYS: Recreational vehicle owners, includes camper, motor home and travel trailer.

RATE: $3.00 fee

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: RV Account

DISTRIBUTION & USE: Used by the WSDOT for the construction, maintenance, and operation of recreational vehicle sanitary disposal systems at safety rest areas in accordance with the department's highway system plan as prescribed in chapter 47.06 RCW.

EXEMPTIONS: None

HISTORY:  
<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1980</td>
<td>$1.00</td>
</tr>
<tr>
<td>1996</td>
<td>$3.00</td>
</tr>
</tbody>
</table>

2015–17 FORECAST: $1.4 million

2017-19 FORECAST: $1.4 million

VALUE OF INCREASE: $452,000 per $1 increase per biennium
REVENUE SOURCE:  **Service Fees on Vehicle Titles and Registration Renewals**  
State-retained fee revenue restricted to highway purposes

AUTHORIZED:  
RCW 46.17.040 (fees)  
RCW 47.60.322 (deposited)

WHO PAYS:  
All vehicle owners

RATE:  
$12 fee for title transactions  
$5 fee for initial and renewal vehicle registrations

ADMINISTERED BY:  
Department of Licensing

WHERE DEPOSITED:  
Fees collected by subagents retained by subagents.  
Fees collected by DOL and County Auditors deposited into the Capital Vessel Replacement Account (CVRA)

DISTRIBUTION & USE:  
CVRA funds used for the construction or purchase of ferry vessels and to pay the principal and interest on bonds authorized for the construction or purchase of ferry vessels.

EXEMPTIONS:  
None

HISTORY:  
2010  Recodification of Title and Registration statutes included previously established subagent fees of $4 for vehicle registrations and $10 for title transactions; subagents retain fees.  
2011  Subagent fees increased to $5 for vehicle registrations and $12 for title transactions  
2014  Effective January 1, 2015, fee added to transactions performed by DOL and County Auditors; fees collected by DOL and County Auditors deposited to Capital Vessel Replacement Account

2015-17 ESTIMATE:  
$33.5 million

2017-19 FORECAST:  
$28.2 million

VALUE OF INCREASE:  
$5.9 million per $1 increase per biennium
REVENUE SOURCE: Special License Plates
Restricted to highway purposes, in part

AUTHORIZED: Chapter 46.18 RCW (Special License Plates)
RCW 46.17.220 (special plate fees and where deposited)
RCW 46.17.200 (general license plate fees: reflectivity, replacement, retention, transfer)

WHO PAYS: Persons who qualify for special license plates under the categories listed below; plate fees are paid one time and are in addition to normal registration fees, except as noted.

RATE:

4-H. RCW 46.18.200. $40 initial special license plate fee, $30 renewal fee. Distribution: RCW 46.68.420.

Amateur Radio (HAM). RCW 46.18.205. Applicants must have current FCC license. $5 initial special license plate fee, no renewal fee. Distribution: Motor vehicle fund (RCW 46.68.070).

Armed Forces Collection. RCW 46.18.210. Applicants must be active duty, families of veterans and service members, members of the National Guard, Reservists or veterans. $40 initial special license plate fee, $30 renewal fee. Distribution: RCW 46.68.425.

Baseball Stadium. RCW 46.18.215. $40 initial special license plate fee, $30 renewal fee. Distribution: RCW 46.17.220(2).

Breast Cancer Awareness. RCW 46.18.200. $40 initial special license plate fee, $30 renewal fee. Distribution: RCW 46.68.425.

Collector Vehicle. RCW 46.18.220. Motor vehicle must be at least 30 years old. $35 initial license plate fee for permanent registration (no renewal fee). Distribution: RCW 46.68.030.

Collegiate. RCW 46.18.225. $40 initial special license plate fee, $30 renewal fee. Distribution: RCW 46.68.430. Disabled American Veteran/Former Prisoner of War. RCW 46.18.235. Applicant must meet qualifications under RCW 46.18.235. No initial or renewal special license plate fees. Exempted from all licensing fees and excise taxes for one vehicle

Endangered Wildlife. RCW 46.18.200. $40 initial special license plate fee, $30 renewal fee. Distribution: RCW 46.68.425.

Foreign Organization. RCW 46.18.240. Applicant must be an officer of the Taipei Economic and Cultural Office. No initial or renewal special license plate fees.

Gold Star. RCW 46.18.245. Applicant must be the spouse*, father, mother, or sibling of a member of the United States armed forces who died while in service to their country or as a result of their service. No initial or renewal special license plate fees.
*Spouses are exempt from annual vehicle registration fees for one personal use motor vehicle.
Gonzaga University Alumni Association.  **RCW 46.18.200**.  $40 initial special license plate fee, $30 renewal fee.  Distribution:  **RCW 46.68.420**.

Helping Kids Speak.  **RCW 46.18.200**.  $40 initial special license plate fee, $30 renewal fee.  Distribution:  **RCW 46.68.420**.

Honorary Consul.  **RCW 46.18.250**.  Applicant must be a US citizen who is an honorary consul or official representative of any foreign government.  No initial or renewal special license plate fees.

Horseless Carriage.  **RCW 46.18.255**.  Motor vehicle must be at least 40 years old.  $35 initial license plate fee for permanent registration (no renewal fee).  Distribution:  **RCW 46.68.030**.

Keep Kids Safe.  **RCW 46.18.200**.  $45 initial special license plate fee, $30 renewal fee.  Distribution:  **RCW 46.68.425**.

Law Enforcement Memorial.  **RCW 46.18.200**.  $40 initial special license plate fee, $30 renewal fee.  Distribution:  **RCW 46.68.420**.

Medal of Honor.  **RCW 46.18.230**.  Applicant must have been awarded the Medal of Honor.  No initial or renewal special license plate fees.

Military Affiliate Radio System.  **RCW 46.18.265**.  Applicant must have valid military affiliate radio system station license.  $5 initial special license plate fee, no renewal fee.  Distribution:  **RCW 46.68.070**.

Music Matters.  **RCW 46.18.200**.  $40 initial special license plate fee, $30 renewal fee.  Distribution:  **RCW 46.68.420**.

Pearl Harbor Survivor.  **RCW 46.18.270**.  Applicant must meet the requirements provided in **RCW 46.18.270**.  No initial or renewal special license plate fees.

Professional Firefighters and Paramedics.  **RCW 46.18.200**.  Applicant must be a professional firefighter or paramedic and be a member of the Washington state council of firefighters.  $40 initial special license plate fee, $30 renewal fee.  Distribution:  **RCW 46.68.420**.

Purple Heart.  **RCW 46.18.280**.  Applicant must have been awarded a purple heart medal by any branch of the United States armed forces.  No initial or renewal special license plate fees.  Effective July 1, 2017 – no initial or renewal special license plate fees for one motor vehicle, more than one motor vehicle will be required to pay $40 initial special license plate fee; $30 renewal fee.

Ride Share.  **RCW 46.18.285**.  Vehicle must be used for commuter ride sharing.  $25 initial license plate fee, no renewal fee.  Registered owner may qualify for exemption from excise, sales and use taxes.  Distribution:  **RCW 46.68.030**.

Seattle Seahawks.  **RCW 46.18.200**.  $40 initial special license plate fee, $30 renewal fee.  Distribution:  **RCW 46.68.420**.
Seattle Sounders FC.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Seattle University.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Share the Road.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Ski & Ride Washington.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Square Dancer.  RCW 46.18.290.  $40 initial special license plate fee. Distribution:  RCW 46.68.070.

State Flower.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Volunteer Firefighters.  RCW 46.18.200. Applicants must meet the requirements of RCW 46.18.200(4). $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Washington Farmers and Ranchers.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Washington Lighthouses.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Washington State Parks.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.425.

Washington State Wrestling.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Washington State Tennis.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Washington Fish Collection.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.425.

Washington’s National Parks.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Washington’s Wildlife Collection.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.425.

We Love Our Pets.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.420.

Wild on Washington.  RCW 46.18.200.  $40 initial special license plate fee, $30 renewal fee. Distribution:  RCW 46.68.425.

ADMINISTERED BY:  Department of Licensing
**WHERE DEPOSITED:**  
Motor Vehicle Account (108)  
Special license plate fund depicted on plate

**DISTRIBUTION & USE:**  
Motor Vehicle Account appropriated for highway-related purposes

**EXEMPTIONS:**  
None

**REVENUE ESTIMATES:**  
See DOL’s Special License Plate Report:  
http://www.dol.wa.gov/about/reports-to-the-legislature.html
**REVENUE SOURCE:** Special Permit Fee for Oversize/Overweight Movements

Restricted to highway purposes

**AUTHORIZED:**

- RCW 46.44.0941 (fees and disposition)
- RCW 46.44.095 (temporary additional tonnage)

**WHO PAYS:**

Overheight, overlength, overwidth, and overweight vehicles using state highways; there is a separate rate schedule for oversize farm implements.

**RATE:**

<table>
<thead>
<tr>
<th>Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single trip – Oversize</td>
<td>$10</td>
</tr>
<tr>
<td>30-day permits – Oversize</td>
<td>$10–$20</td>
</tr>
<tr>
<td>30-day permits – Overweight</td>
<td>$70–$90</td>
</tr>
<tr>
<td>1-year permits – Oversize</td>
<td>$100–$150</td>
</tr>
<tr>
<td>1-year permits – Overweight garbage trucks</td>
<td>$42 per 1000 lbs.</td>
</tr>
</tbody>
</table>

For other overweight permits, fees range from $.07 per mile for loads up to 10,000 pounds over licensed gross weight or legal capacity to $4.25 per mile for loads 100,000 pounds or more over licensed gross weight or legal capacity; an additional 50 cents per mile is charged for each 5,000 pound increment exceeding 100,000 pounds; the minimum fee for any overweight permit is $14; permits are for one-time movements.

Oversized farm implements (e.g., threshers)

- Farmers: $10, 3 month; $25, 1 year
- Sales, repair firms: $25, 3 month; $100, 1 year

**ADMINISTERED BY:** Department of Transportation

**WHERE DEPOSITED:** Motor Vehicle Account

**DISTRIBUTION & USE:** Appropriated for highway-related purposes

**EXEMPTIONS:** Federal-, state-, county-, or city-owned vehicles (RCW 46.44.0941)

**HISTORY:**

- 1995: Overweight permit fee schedule revised and expanded
- 2004: Allowed tow trucks to purchase a one-year permit to tow oversize/overweight vehicles. Formerly had to purchase a permit for each oversize/overweight tow.

**2015-17 ESTIMATE:** $16.4 million (includes revenue from additional weight permits)

**2017-19 FORECAST:** $17.3 million (includes revenue from additional weight permits)

**VALUE OF INCREASE:** $172,500 per 1% increase per biennium

**Note:** Revenues include collections from additional tonnage, special permit fees, and log tolerance permits.
**REVENUE SOURCE:** Trip Permit Fee
Restricted to highway purposes, in part

**AUTHORIZED:**
- RCW 46.16A.320 (trip permit)
- RCW 46.17.400 (fee)
- RCW 46.68.455 (where deposited)

**WHO PAYS:** Vehicle owners may temporarily operate an unregistered vehicle on public highways with a trip permit.

Each trip permit authorizes the operation of a single vehicle for a period of three consecutive days beginning with the day of first use. No more than three trip permits may be used for any one vehicle in any 30 consecutive day period. No more than two trip permits may be used for any one recreational vehicle, in a one year period.

**RATE:** $25 Vehicle trip permit

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:**
- State Patrol Highway Account: $5
- Motor Vehicle Account: $16
- General Fund: $1
- Filing Fee: $3

(Filing fee disposition is dependent on the administrative entity collecting the fee, see RCW 46.68.400.)

**DISTRIBUTION & USE:** Appropriated for commercial motor vehicle inspections, supporting vehicle weigh stations, weigh-in-motion programs, commercial vehicle information systems, network programs, congestion relief programs, general highway purposes, and the $1 portion of the fee is for general government purposes.

**EXEMPTIONS:** A variety of trip permit fees are listed in RCW 46.17.400.

**HISTORY:**
- 1957 $2.50 to $7.50; 3-day maximum; $2 admin fee
- 1961 $0.50 to $2 per 24-hour period; 10-day maximum; $2.50 admin fee
- 1969 $2 to $4 per 24-hour period; 10-day maximum; $5 admin fee
- 1976 $2 to $8 per 24-hour period; 10-day maximum; $5 admin fee
- 1981 $10 for 3-day permit; 3 permits per 30 days; includes $8 admin fee, $1 filing fee, and $1 excise tax
- 1996 $10 for 3-day permit: includes $6 admin fee, $3 filing fee, and $1 excise tax. Limited to 3 permits per 30 days. Restricted RVs to two permits per year
- 1999 Added $5 surcharge to fund weigh-in-motion programs and congestion relief. Total of fee and surcharge equals $15.
- 2002 Fee increased to $15: includes $11 admin fee, $3 filing fee, and $1 excise tax. Total of fee and surcharge equals $20.
- 2010 Increased fee to $25. No additional filing fee required. Surcharge retained. Total of fee and surcharge equals $30.
- 2011 $5 surcharge eliminated (effective July 1, 2011)

**2015-17 ESTIMATE:** $7.5 million (includes revenue from special fuel trip permits)
$7.7 million (includes revenue from special fuel trip permits)
$367,000 per $1 increase per biennium
**REVENUE SOURCE:** Trip Permit, Special Fuel Users  
Restricted to highway purposes

**AUTHORIZED:**  
RCW 46.17.400 (fee)  
RCW 82.38.100 (authority)  
RCW 46.68.460 (where deposited)

**WHO PAYS:** Special fuel users temporarily operating a motor vehicle in this state for commercial purposes for a period of three consecutive days.

**RATE:** $30

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:**  
State Patrol Highway Account: $5  
Motor Vehicle Account: $24  
Filing Fee (retained by counties, sub-agents): $1

**DISTRIBUTION & USE:** Appropriated for commercial motor vehicle inspections, supporting vehicle weight stations, weigh-in-motion programs, commercial vehicle information systems, networks program, congestion relief programs and general highway purposes.

**EXEMPTIONS:** None

**HISTORY:**  
1971 Up to 333 miles, $5; 334 to 555, $10; 556 to 777, $15; 778 to 1000, $20; more than 1000, $25 (plus $1 per permit, valid for 96 hours; in lieu of special fuel tax for importing; limit of six permits/year).  
1973 $10 + $1/day (20 days maximum); six permits/year maximum).  
1979 $10 + $3/day (20 days maximum); six permit limit deleted.  
1983 $1 filing fee; $10 administration fee; $9 excise tax; three-day permit; user fills in dates.  
2000 $1 filing fee; $10 administration fee; $9 excise tax; $5 surcharge; three-day permit; user fills in dates.  
2012 $30 Total Per-Trip Permit.

2015-17 ESTIMATE: $420,000

2017-19 FORECAST: $420,000

**VALUE OF INCREASE:** $20,000 per $1 fee increase per biennium
**Vehicle Certificate of Title and Inspection Fees**

**REVENUE SOURCE:**
Vehicle Certificate of Title and Inspection Fees
Restricted to highway purposes, in part

**AUTHORIZED:**
- RCW 46.17.100 (application fee and disposition)
- RCW 46.17.120 (stolen vehicle check fee)
- RCW 46.17.130 (VIN inspection fee)
- RCW 46.17.140 (Late title transfer penalty)
- RCW 46.17.160 (Quick Title Fee)
- RCW 46.68.020 (disposition of certificate of title application fee, stolen vehicle check fee and late title transfer)
- RCW 46.68.280 (disposition of certificate of title application fee)
- RCW 46.68.410 (disposition of VIN inspection fee)
- RCW 46.68.025 (disposition of Quick Title fee)

**WHO PAYS:**
Applicants for vehicle certificate of ownership (includes motor and non-motor vehicles except bicycles); stolen vehicle inspections required for vehicles previously registered in another state or country, vehicles rebuilt after being declared a total loss, other vehicles as determined by the Department of Licensing; changes to or reissues of title. For an extra fee, a quick title may be printed at the time of application. Quick titles are not available for all types of vehicles.

**RATE:**
- Certificate of title application fee: $15
- Stolen vehicle check: $15 if previously registered in another state or country;
- VIN inspection: $65
- Late title transfer penalty: $50-$125
- Quick Title fee: $50

**ADMINISTERED BY:**
Department of Licensing

**WHERE DEPOSITED:**
Motor Vehicle Account:
- $15 of stolen vehicle check fee,
- $50 of VIN inspection fee,
- All quick title fees paid to DOL and half of quick title fees paid to county auditors and subagents
State Patrol Highway Account: $15 of VIN inspection fee
Multimodal Account: $5 of application fee, Late Transfer penalty
Transportation 2003 (Nickel) Account: $10 of application fee

**DISTRIBUTION & USE:**
Highway and other transportation purposes

**EXEMPTIONS:**
None

**HISTORY:**
- 1937 50 cents for certificate of ownership
- 1951 $1 for certificate of ownership
- 1967 Late title transfer penalty established from $5 to $15
- 1974 $1 certificate of ownership; $10 inspection fee; $5 VIN reassignment fee
- 1984 $25 to $100, late title transfer penalty
- 1989 $1 certificate of ownership; $15 inspection fee if previously registered elsewhere; $20 inspection fee if not.
$1.25 certificate of ownership; $15 inspection fee if previously registered elsewhere; $20 inspection fee if not previously registered elsewhere.

$5.00 certificate of ownership; $15 inspection fee if previously registered elsewhere; $50 inspection fee if not; raised fee for changes to certificate to $5.00.

Changed distributions of fees from Motor Vehicle Account to Multimodal Account, Transportation 2003 Account, Air Pollution Control Account, and Vessel Response Account. After 2008, fees going to Air Pollution Control and Vessel.

VIN inspection fee raised to $65, $15 distributed to SPHA, remainder to MVA.

Effective July 2008, title fees formerly distributed to the Air Pollution Control and Vessel Response Accounts are distributed to the Transportation 2003 Account.

Quick Title fee established at $50

$15.00 certificate of ownership fee
$50 to $125 late title transfer penalty

2015-17 ESTIMATE:
Certificates of Ownership: $69.9 million (includes late title transfer penalties)
Inspections: $14.7 million
Quick Titles: $4.0 million

2017-19 FORECAST:
Certificates of Ownership: $70.4 million (includes late title transfer penalties)
Inspections: $13.9 million
Quick Titles: $4.1 million

VALUE OF INCREASE:
Certificates of Ownership: $4.66 million per $1 increase per biennium
Inspections: $0.8 million per $1 fee increase per biennium
Quick Titles: $0.08 million per $1 increase per biennium
**REVENUE SOURCE:**  
Vehicle Registration Fee ($30 License Fee)  
Restricted to highway purposes

**AUTHORIZED:**  
- RCW 46.17.350 (fee)  
- RCW 46.68.030 (disposition)

**WHO PAYS:**  
The $30 license fee must be paid by owners of auto stages (six seats or less), for hire vehicle (six seats or less), mobile home (if registered), moped, motor home, motorcycle, passenger car, sport utility vehicle, tow truck, trailer (over 2000 pounds) and travel trailer.

**RATE:**  
Original registration $30; renewal registration $30.

**ADMINISTERED BY:**  
Department of Licensing

**WHERE DEPOSITED:**  
<table>
<thead>
<tr>
<th>Effective until July 1, 2017</th>
<th>Original</th>
<th>Renewal</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Patrol Highway Account</td>
<td>$20.35</td>
<td>$20.35</td>
</tr>
<tr>
<td>Ferry Operations Account</td>
<td>2.02</td>
<td>0.93</td>
</tr>
<tr>
<td>Motor Vehicle Account</td>
<td>7.63</td>
<td>8.72</td>
</tr>
</tbody>
</table>

**Effective July 1, 2017**  
| State Patrol Highway Account | $23.60   | $23.60  |
| Ferry Operations Account    | 2.02     | 0.93    |
| Motor Vehicle Account       | 4.38     | 5.47    |

**TOTAL**  
$30.00  
$30.00

**DISTRIBUTION & USE:**  
Appropriated for State Patrol, ferry operations, and highway-related activities.

**EXEMPTIONS:**  
Vehicles with incidental or no operation on public highways as listed in RCW 46.16A.080.

Vehicles owned by public agencies, governments of foreign countries, school buses owned by private schools (RCW 46.16A.170)

Vehicles owned by Indian tribes (RCW 46.16A.175)

**HISTORY:**  
<table>
<thead>
<tr>
<th>Original &amp; Renewal</th>
</tr>
</thead>
<tbody>
<tr>
<td>1909</td>
</tr>
<tr>
<td>1917</td>
</tr>
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<tr>
<td>1987</td>
</tr>
<tr>
<td>2000</td>
</tr>
</tbody>
</table>
2002  Changed distribution of Original fee  
2005  Private use single-axle trailers removed from basic fee  
2016  Distribution changed to increase amount for the State Patrol  

2015-17 ESTIMATE:  $332.4 million  
2017-19 FORECAST:  $341.9 million  
VALUE OF INCREASE:  $11.4 million per $1 increase per biennium
REVENUE SOURCE: **Wheeled All-Terrain Vehicle Fees**
Restricted to highway purposes, in part

AUTHORIZED:
- [RCW 46.17.350](#) (registration fee)
- [RCW 46.09.442](#) (metal tag)
- [RCW 46.09.540](#) (disposition of on-road use vehicle fee)
- [RCW 46.09.510](#) (disposition of off-road use vehicle fee)

WHO PAYS:
Off-road vehicle owners

RATE:
**On-road Use:**
- $12 – initial and renewal fee
- $2 metal tag – replaced every 7 years

**Off-road Use:**
- $18 – initial and renewal fee
- $2 metal tag – replaced every 7 years

ADMINISTERED BY:
Department of Licensing

WHERE DEPOSITED:
**On-road use:** Multiuse Roadway Safety Account
**Off-road use:** Non-highway and Off-road Vehicle Account (NOVA)

DISTRIBUTION & USE:
Funds from the Multiuse Roadway Safety Account must be spent on highway purposes: (1) safety engineering analysis; (2) signs to alert the motoring public that wheeled all-terrain vehicles may be present or crossing; or (3) law enforcement for purposes of defraying costs of enforcement involving wheeled all-terrain vehicles. NOVA funds must be used to benefit off-road vehicle recreation on publicly owned lands and are not limited to highway purposes.

EXEMPTIONS:
WATVs owned by a resident of another state and registered in that state for on-road use may forego WA registration if the other state also has a similar exemption and the other state’s vehicle equipment requirements meet or exceed Washington’s

HISTORY:
2013 Initial and renewal registration for on-road use is $12; for off-road use is $18.
2016 Added reciprocity exemption for WATVs registered in another state for on-road use

2015-17 ESTIMATE:
- **On-road Use**: $119,600
- **Off-road Use**: $914,900

2017-19 FORECAST:
- **On-road Use**: $125,700
- **Off-road Use**: $1.08 million

VALUE OF INCREASE:
- **On-road Use**: $10,800 per $1 increase per biennium
- **Off-road Use**: $60,000 per $1 increase per biennium

See also [Off-Road Vehicle Fees](#), page 75.
DRIVERS FEES
REVENUE SOURCE: **Commercial Driver License**

**AUTHORIZED:**
- [RCW 46.20.049](#) (CDL license fee and where deposited)
- [RCW 46.25.052](#) (instruction permit and where deposited)
- [RCW 46.25.060](#) (examinations and where deposited)
- [RCW 46.25.100](#) (requalification and where deposited)

**WHO PAYS:** Drivers endorsed to operate specialized vehicles (e.g., large trucks, buses)

**RATE:**
- $102 every six years or $17 per in addition to $54 for basic driver license
- $10 CDL special endorsement to the WA driver license
- $40 Commercial license permit (CLP)
- $35 CDL knowledge test
- $250 CDL skills test
- $35 CDL re-qualification fee

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** Highway Safety Fund

Prior to July 1, 2023, if any state agency takes action to implement a carbon fuel standard, revenues from 2015 fee increases on instruction permits, examinations, and requalification must be deposited into the Connecting Washington Account.

**DISTRIBUTION & USE:** Appropriated for administration of commercial driver license (CDL) program.

**EXEMPTIONS:**
- Not-for-profit corporations that are federally supported head start programs or early childhood education and assistance programs described in RCW 43.215.405(2) pays $225 for a skill examination.
- Applicants primary use of a CDL is to drive a school bus - $100 for skill examination
- Applicants who operates a commercial motor vehicle for agribusiness purposes are exempt from the examination

**HISTORY:**
- 1967 Original endorsement not to exceed $10; renewal not to exceed $8
- 1969 Original not to exceed $10; renewal fee eliminated
- 1985 Original not to exceed $10; renewal not to exceed $3
- 1989 Original, renewal not to exceed $12; $5 instruction permit Knowledge exam not to exceed $10; skills exam not to exceed $50; $20 requalification fee
- 2000 Original, renewal not to exceed $25
- 2002 Instruction permit increased from $5 to $10; requalification fee increased to $150 for disqualified for failed alcohol or drug test
- 2005 (July) Original, renewal increased from not to exceed $25 to a set fee of $30
- 2008 Skills exam fee increased from $50 to $100 (regular) and created a reduced fee of $75 for head start, early childhood education
- 2011 Original, renewal increased from $30 to $61
2012  (October) Original, renewal increased from $61 to $85
2013  (June) Original, renewal proportionately increased from $85 to $102 – term went from 5-year to 6-year
2015  Instruction permit increased to $40 (July 2016); CDL knowledge examination fee increased to $35 (July 2016); CDL skills examination fee increased to $250 (July 2016); Requalification fee increased to $35
2016  Skills exam fee increased from $100 to $250; skills exam for head start, early childhood education from $75 to $225 and created a new fee for school bus exam at $100. Requalification fee increased from $20 to $35 CDL learner’s permit fee increased from $10 to $40 Knowledge exam fee increased from $10 to $35

2015-17 FORECAST:  $11.5 million
2017-19 FORECAST  $12.6 million

VALUE OF INCREASE:  $87,900 per $1 increase per biennium
**REVENUE SOURCE:** 
*Driver's Abstract*
Restricted to highway purposes, in part

**AUTHORIZED:** 
RCW 46.52.130

**WHO PAYS:**
Drivers, employers or prospective employers, volunteer organizations, transit authorities, insurance carriers, alcohol/drug assessment or treatment agencies, attorneys – city attorneys, county prosecuting attorneys, and individual’s attorney of record; state colleges, universities, or agencies, or units of local government, and Superintendent of Public Instruction

**RATE:**
$13 per copy of any Department of Licensing record (records for confidential use only are not available).

**ADMINISTERED BY:**
Department of Licensing

**WHERE DEPOSITED:**
$6.50 to Highway Safety Fund
$6.50 to State Patrol Highway Account

**DISTRIBUTION & USE:**
Appropriated to cover driver and highway related purposes.

**EXEMPTIONS:**
None

**HISTORY:**
1961  $1.00 per abstract
1963  $1.50
1985  $3.50
1987  $4.50
2002  $5.00
2007  $10.00
2012  $13.00

**2015-17 FORECAST:**
$57 million

**2017-2019 FORECAST:**
$54.8 million

**VALUE OF INCREASE:**
$4.2 million per $1 increase per biennium
REVENUE SOURCE: **Driver Instruction Permit**

AUTHORIZED:  
**RCW 46.20.055**  
**RCW 46.68.041** (where deposited)

WHO PAYS:  
Individuals learning to drive (must be fifteen and a half years of age or older).

RATE:  
$25 for photo or non-photo permit (good for one year).

ADMINISTERED BY:  
Department of Licensing

WHERE DEPOSITED:  
Highway Safety Fund

DISTRIBUTION & USE:  
Appropriated for driver-related programs.

EXEMPTIONS:  
None

HISTORY:  
<table>
<thead>
<tr>
<th>Year</th>
<th>Rate</th>
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<tbody>
<tr>
<td>1965</td>
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<td>1979</td>
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<td>1985</td>
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<td>2002</td>
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<tr>
<td>2006</td>
<td>$20.00</td>
</tr>
<tr>
<td>2012</td>
<td>$25.00</td>
</tr>
</tbody>
</table>

2015-17 FORECAST:  
$6.4 million

2017-19 FORECAST:  
$6.3 million

VALUE OF INCREASE:  
$256,300 per $1 increase per biennium

See also *Motorcycle Endorsement Fee/Instruction Permit*, page 107.
**REVENUE SOURCE:** Driver License Examination Fee

**AUTHORIZED:**
- RCW 46.20.120
- RCW 46.68.041 (where deposited)

**WHO PAYS:** Any individual applying for a new driver license (including individuals who already have a license from another state and those whose previous Washington license has been expired for over five years).

**RATE:** $35 examination fee paid to DOL plus additional fees when testing is given by commercial driving school.

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** Highway Safety Fund

**DISTRIBUTION & USE:** Appropriated for driver-related programs.

**EXEMPTIONS:** None

**HISTORY:**
- 1953 $2 exam fee
- 1975 $3
- 1985 $7
- 2002 $10
- 2005 $20 exam fee
- 2012 $35

**2015-17 FORECAST:** $21.5 million

**2017-19 FORECAST:** $20.6 million

**VALUE OF INCREASE:** $600,000 per $1 increase per biennium
**REVENUE SOURCE:** Driver License Fee

**AUTHORIZED:**
- RCW 46.20.161 (original)
- RCW 46.20.181 (renewal)
- RCW 46.68.041 (where deposited)

**WHO PAYS:** Drivers

**RATE:** $54 for 6-year license  ($9 for each year that the license is issued)

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED** Highway Safety Fund

**DISTRIBUTION & USE:** Appropriated for general government and driver-related purposes.

**EXEMPTIONS:** None

**HISTORY:**
- 1965 Original/renewal set at $4 for a 2-year license ($2.20 deposited in General Fund for parkways, $1.80 deposited in Highway Safety Fund, of which $0.60 for WSP)
- 1967 Optional photo on a driver license, additional $1 fee
- 1969 Increased to $5 ($3.10 deposited in Highway Safety Fund, $1.90 deposited in State Patrol Highway Account, $0 to General Fund)
- 1971 $1.90 diverted from State Patrol Highway Account to General Fund
- 1975 Increased fee to $6
- 1977 Previous $1 increase dedicated to Highway Safety Fund
- 1981 Increased fee to $14 for 4-year license, includes required photo; $3.80 of fee to General Fund
- 1995 Entire driver license fee to Highway Safety Account!
- 1999 $25 for 5-year license; gradually implemented through 2005
- 2012 $45 for a 5-year license until June 30, 2013
- 2013 $54 for 6-year license, effective July 1, 2013

**2015-17 FORECAST:** $123.0 million

**2017-19 FORECAST:** $113.2 million

**VALUE OF INCREASE:** $2.3 million per $1 increase per biennium
**REVENUE SOURCE:** Driver License Photo-Only Fee

**AUTHORIZED:**
- RCW 46.20.200(2)
- RCW 46.68.041 (where deposited)

**WHO PAYS:** Individuals who wish to correct information on a driver’s license or identicard.

**RATE:** $10 per license/identification card/permit

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** Highway Safety Fund

**DISTRIBUTION & USE:** Appropriated for driver-related programs

**EXEMPTIONS:** None

**HISTORY:**
- 1985 $2.00
- 2002 $10.00

**2015-17 FORECAST:** $3.0 million

**2017-19 FORECAST:** $3.0 million

**VALUE OF INCREASE:** $303,130 per $1 increase per biennium
**REVENUE SOURCE:** Driver License Reinstatement and Hearing Fees

**AUTHORIZED:**
- RCW 46.20.311 (reinstatement/reissue fee)
- RCW 46.68.041 (where deposited)
- RCW 46.20.308(7) (implied consent hearing fees)

**WHO PAYS:** Drivers who have had their licenses suspended; drivers may not receive a new license following suspension or revocation until the reinstatement fee has been paid. A person receiving notice of suspension may request a hearing.

**RATE:**
- $75 reinstatement fee (non-alcohol-related offense)
- $150 reinstatement fee (alcohol-related offense)
- $375 hearing fee

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:**
- Highway Safety Fund
- Impaired Driver Safety Account – 63% of alcohol-related reinstatement fee

**DISTRIBUTION & USE:** As appropriated for driver-related programs.

**EXEMPTIONS:** Hearing fee may be waived for indigent persons.

**HISTORY:**
- 1965: $4 reinstatement fee (same as regular license fee)
- 1973: $10 reinstatement fee in addition to regular fee
- 1982: $20 reinstatement fee
- 1983: $20 reinstatement fee ($50 for alcohol or drug-related offense)
- 1994: $100 hearing fee established
- 1998: $150 reinstatement fee for alcohol or drug-related offense
- 2005: $75 reinstatement fee for non-alcohol-related offense
- 2005: $200 hearing fee
- 2012: $375 hearing fee

**2015-17 FORECAST:**
- Reinstatement fees: $12.5 million
- Hearing fees: $4.2 million

**2017-19 FORECAST**
- Reinstatement fees: $13.7 million
- Hearing fees: $4.1 million

**VALUE OF INCREASE:**
- $148,140 per $1 increase per biennium, for reinstatement fee
- $10,870 per $1 increase per biennium, for hearing fee
REVENUE SOURCE: Duplicate Driver License Fee

AUTHORIZED: RCW 46.20.200
RCW 46.68.041 (where deposited)

WHO PAYS: Individuals who wish to replace lost or destroyed permits, identification cards, or driver licenses.

RATE: $20 per license/identification card/permit

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Highway Safety Fund

DISTRIBUTION & USE: Appropriated for driver-related programs

EXEMPTIONS: None

HISTORY:
1921 50 cents
1975 $2.50
1985 $5.00
2002 $15.00
2012 $20.00

2015-17 FORECAST: $12.1 million

2017-19 FORECAST: $12.0 million

VALUE OF INCREASE: $601,450 per $1 increase per biennium
**Transportation Resource Manual**

**State Taxes and Fees**

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**REVENUE SOURCE:** Enhanced Driver License/Identification Card Fee

**AUTHORIZED:**
- RCW 46.20.202 (fee)
- RCW 46.68.041 (where deposited)

**WHO PAYS:** All applicants who provides the department with proof of US citizenship, identity, and state residency.

**RATE:**
- $54 for 6-year license, original or renewal with driver license or identification card.
- $9 per year if extended for period other than 6 years.

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** Highway Safety Fund

Prior to July 1, 2023, if any state agency takes action to implement a carbon fuel standard, revenues from 2015 fee increases on enhanced driver licenses must be deposited into the Connecting Washington Account.

**DISTRIBUTION & USE:** Appropriated for general government and driver-related purposes

**EXEMPTIONS:** None

**HISTORY:**
- 2007: $15 additional fee original or renewal with driver license or identification card
- 2013: $18 additional fee original or renewal with driver license or identification card
- 2015: $54 additional fee original or renewal with driver license or identification card (effective July 1, 2016)

**2015-17 FORECAST:** $10.5 million

**2017-19 FORECAST:** $17.2 million

**VALUE OF INCREASE:** $317,000 per $1 increase per biennium
<table>
<thead>
<tr>
<th><strong>REVENUE SOURCE:</strong></th>
<th><strong>Identicards</strong></th>
</tr>
</thead>
</table>
| **AUTHORIZED:**     | **RCW 46.20.117**  
|                     | **RCW 46.68.041** (where deposited) |
| **WHO PAYS:**       | Persons who do not hold a driver license and are applying for an identification card. |
| **RATE:**           | $54 for 6-year identicard, $9 per year if extended for period other than 6 years |
| **ADMINISTERED BY:**| Department of Licensing |
| **WHERE DEPOSITED:**| Highway Safety Fund |
| **DISTRIBUTION & USE:** | Appropriated for driver-related programs |
| **EXEMPTIONS:**     | Public assistance recipients are eligible for a reduced fee. |
| **HISTORY:**        | 1969 $3, valid for 5 years  
|                     | 1971 Established reduced fee for public assistance recipients  
|                     | 1985 $4  
|                     | 2002 $15  
|                     | 2005 $20  
|                     | 2012 $45  
<p>|                     | 2013 $54, valid for 6 years |
| <strong>2015-17 FORECAST:</strong> | $16.5 million |
| <strong>2017-19 FORECAST:</strong> | $14.8 million |
| <strong>VALUE OF INCREASE:</strong> | $357,640 per $1 increase per biennium |</p>
<table>
<thead>
<tr>
<th>REVENUE SOURCE:</th>
<th>Motorcycle Endorsement Fee/Instruction Permit</th>
</tr>
</thead>
</table>
| AUTHORIZED:   | RCW 46.20.505 (exam and endorsement fee and disposition)  
               | RCW 46.20.510 (instruction permit fee and disposition) |
| WHO PAYS:     | Motorcycle drivers; applicant must be at least 16 years old and have a driver license. |
| RATE:         | $12 initial 6-year endorsement ($2/year)  
               | $30 renewal endorsement, every 6 years ($5/year)  
               | $5 exam fee  
               | $15 instruction permit (initial/renewal) for 90 days  
               | Motorcycle drivers must have their driver license specially endorsed, which requires passage of the motorcycle exam.  
               | Instruction permits are good for 90 days and may be renewed for a second 90-day period. |
| ADMINISTERED BY: | Department of Licensing |
| WHERE DEPOSITED: | Motorcycle Safety Education Account |
| DISTRIBUTION & USE: | Appropriated for motorcycle safety education. |
| EXEMPTIONS: | None |
| HISTORY: | 1967  $4 initial exam, $2 renewal exam  
         | 1987  $6 initial exam, $4 renewal exam  
         | 1988  $7 initial or new category, $5 renewal exam  
         | 1989  $2 exam fee, $6 initial or new category endorsement, $7.50 renewal endorsement, $2.50 instruction permit  
         | 1993  $2 exam fee, $6 initial or new category endorsement, $14 renewal endorsement, $2.50 instruction permit  
         | 1999  $2 exam fee, $10 initial or new category endorsement, $25 renewal endorsement, $2.50 instruction permit  
         | 2002  $5 exam fee, $15 renewal endorsement  
         | 2012  $5 exam fee, $2 per year for initial or new category endorsement, $5 per year for renewal endorsement |
| 2015-17 FORECAST: | $4.94 million |
| 2017-19 FORECAST: | $4.98 million |
| VALUE OF INCREASE: | $261,250 per $1 increase per biennium |
Temporary Restricted Driver License and Device Fees—Ignition Interlock and Occupational

**REVENUE SOURCE:**

**AUTHORIZED:**
- RCW 46.20.380 (license fee and distribution)
- RCW 46.20.385(6) (ignition interlock device fee)
- RCW 46.68.340 (device fee, where deposited)

**WHO PAYS:** Any person licensed under RCW 46.20.385 who is convicted of Driving Under the Influence, vehicular homicide, or vehicular assault, or who has had or will have his or her license suspended, revoked, or denied under implied consent laws may submit an application for a temporary restricted, occupational, or ignition interlock license.

**RATE:**
- $100 occupational, a temporary restricted or ignition interlock driver’s license fee
- $20 per month per ignition interlock device

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:**
- Highway Safety Fund (driver license fees)
- Ignition Interlock Device Revolving Account (device fees)

**DISTRIBUTION & USE:** The Ignition Interlock account may be used only to administer and operate the ignition interlock device revolving account program, which pays device costs for indigent persons.

Highway Safety Fund revenues may be used for driver related purposes.

**EXEMPTIONS:** None

**HISTORY:**
- 1961 $10 Occupational Driver License fee recodified
- 1985 $25 Occupational Driver License fee
- 2004 $100 Temporary Restricted and Occupational Driver license fee
- 2008 Ignition interlock license set at $100; device fee set at $20

**2015-17 FORECAST:**
- Temporary Restricted Licenses: $1.9 million
- Ignition Interlock Device Fees: $7.1 million

**2017-19 FORECAST:**
- Temporary Restricted Licenses: $2.0 million
- Ignition Interlock Device Fees: $6.5 million

**VALUE OF INCREASE:**
- Temporary Restricted Licenses: $19,710 per $1 increase per biennium
- Ignition Interlock Device Fees: $326,640 per $1 increase per biennium

See also Driver License Reinstatement and Hearing Fees on page 103.
FARES and TOLLS
REVENUE SOURCE: **Ferry Fares**
Restricted to highway purposes

AUTHORIZED: 
- **RCW 47.56.030** (authority to set and collect fares)
- **RCW 47.60.315** (where deposited, vessel replacement surcharge)

WHO PAYS: Vehicles and passengers using ferries

RATE: 
- **Ferry System fare calculator on WSDOT website**. Fares are set by Transportation Commission; may be revised during the biennium if total revenue from fares and other revenue deposited in the Puget Sound Ferry Operations Account are less than projected total cost of maintenance and operations for the biennium.
- 25 cent vessel replacement surcharge on each fare

ADMINISTERED BY: Department of Transportation – Washington State Ferries

WHERE DEPOSITED: 
- Puget Sound Ferry Operations Account
- Capital Vessel Replacement Account

DISTRIBUTION & USE: Appropriated for ferry system operations.

EXEMPTIONS: Frequent users have the option of purchasing reduced fares; children under six years of age are free (determined by Transportation Commission).

HISTORY:
- 1951 State took over system.
- 1952 Reduction in cross-Sound fares to better match shorter routes on a cost-per-mile basis.
- 1955 Across-the-board increase of 5 cents for passenger and 10 cents for auto fares.
- 1957 Across-the-board increase of 10% for all fares; actual fare increases ranged from 0% to 15% due to rounding.
- 1959 Passenger fares increased 10 to 20 cents, and auto fares increased by 10 cents.
- 1964 Across-the-board fare increase of 5 cents for both passengers and autos, except for Bremerton, Clinton, and Sidney routes.
- 1968 Across the board increase of 5 cents for passengers and 10 cents for autos, except Anacortes/San Juans.
- 1969 Fare increases ranged from 5 to 15 cents for passengers, and 15 to 20 cents for autos.
- 1972 Raised Anacortes-Sidney fares only.
- 1975 Fare increases ranged from 0 to 20 cents for passengers, and 10 cents to $1.05 for autos in attempt to establish uniform multiple of 3.4 for auto fares vs. passenger fares.
- 1977 Raised Anacortes-Sidney fares only.
- 1979 Across-the-board fare increase of 13%; 20% summer surcharge instituted for autos; actual increase ranged from 0% to 15%.
- 1980 Across-the-board fare increase of 25%; actual increases ranged from 20% to 27%. 
1981 Across-the-board fare increase of 13%; actual increases ranged from 11% to 14%
1982 Across-the-board fare increase of 6.6%; actual increases ranged from 5.4% to 7.4%.
1984 Across-the-board fare increase of 4.7%; actual increases ranged from 9.5% to 20%.
1987 Across-the-board fare increase of 3.0%.
1992 Merger of commercial and recreational vehicles into a single oversized rate; first phase of oversized fare modifications.
1993 Phase II of oversized vehicle fare modifications.
1994 (May) Across-the-board nominal fare increase of 6.04%; Sidney fare raised 7.18%.
1994 (October) Phase III of oversized vehicle fare modifications; Sidney fare raised an additional 6.46%.
1996 Final phase of oversized vehicle fare modifications.
1998 General fare increase of 2.28% plus rounding up to the nearest $0.10 for passengers and $0.25 for vehicles, and adjustments to the passenger coupon discount.
1999 General inflationary fare increase of 2.2% plus rounding up to the nearest $0.10 for passengers and $0.25 for vehicles, and a reduction of the frequent-use passenger ticket book savings from 35% to 30%.
2001 General fare increase of 20% plus rounding up to the nearest $0.10 for passengers and $0.25 for vehicles.
2002 General fare increase of 12.5% plus rounding up to the nearest $0.10 for passengers and $0.25 for vehicles.
2003 General fare increase of 5% plus rounding up to the nearest $0.10 for passengers and $0.25 for vehicles.
2004 General fare increase of 5% plus rounding up to the nearest $0.10 for passengers and $0.25 for vehicles.
2005 General fare increase of 6% plus rounding up to the nearest $0.05.
2006 General fare increase of 6% plus rounding up to the nearest $0.05.
2007 General Fare increase of 2.5% plus rounding up to the nearest $0.05 beginning May 1, 2007.
2009 General fare increase of 2.5% plus rounding up to the nearest $0.05 beginning October 11, 2009.
2011 General fare increase of 2.5% plus rounding up to the nearest $0.05 beginning January 1, 2011.
2011 $0.25 capital program surcharge on ferry fares implemented by Transportation Commission August 2011.
2011 General fare increase of 2.5% plus rounding up to the nearest $0.05 beginning October 1, 2011.
2012 General fare increase of 3.0% plus rounding up to the nearest $0.05 beginning May 1, 2012.
2013 General fare increase of 2% for passengers and 3% for vehicles beginning October 1, 2013, with higher increases for the Anacortes-Sidney run.
2014 General fare increase of 2% for passengers and 2.5% increase for vehicles beginning May 1, 2014, with higher increases for the Anacortes-Sidney run.
2015 General fare increase of 1% for passengers and 2.5% for vehicles beginning October 1, 2015.
2016 General fare increase of 1% for passengers and 2.5% for vehicles beginning May 1, 2016.

2015-17 FORECAST: $376.2 million total ferry farebox revenue (includes $8.0 million revenue from the 25 cent vessel replacement surcharge). Assumes no future fare increases after FY 2016.

2017-19 FORECAST: $388.6 million total ferry farebox revenue (includes $8.2 million revenue from the 25 cent vessel replacement surcharge). Assumes no future fare increases after FY 2016.

VALUE OF INCREASE: $3.76 million per 1% increase in all farebox revenue per biennium
**REVENUE SOURCE:** Tolling – SR 167 High Occupancy Toll (HOT) Lanes

**AUTHORIZED:**
- RCW 47.56.403 (tolls authorized)
- RCW 47.66.090 (where deposited)

**WHO PAYS:** Users of the SR 167 HOT Lanes. Carpooolers with two or more passengers can travel for free without a pass in the SR 167 HOT lanes. If a vehicle has a pass, it must be turned off or set to HOV mode to ensure that no toll is charged. Sticker passes are charged regardless of the number of passengers in the vehicle.

**RATE:** Effective April 2008: minimum toll rate = .50 cents; maximum toll rate = $9.00.

Toll rates vary dynamically based upon time of day, traffic volumes, traffic demand, and overall corridor performance.

Toll rates will vary to insure average HOT lane speeds of 45 mph at least 90% of the time during peak hours.

**ADMINISTERED BY:** Toll rates and policies set by the State Transportation Commission. Department of Transportation collects and administers.

**WHERE DEPOSITED:** High-Occupancy Toll Lanes Operations Account

**DISTRIBUTION & USE:** Moneys in this account may be used for, but be not limited to, debt service, planning, administration, construction, maintenance, operation, repair, rebuilding, enforcement, and expansion of high occupancy toll lanes and to increase transit, vanpool and carpool, and trip reduction services in the corridor. A reasonable proportion of the moneys in this account must be dedicated to increase transit, vanpool, carpool, and trip reduction services in the corridor.

**EXEMPTIONS:** HOV vehicles, transit buses, and publicly owned and/or operated vanpool vehicles. See WAC 468-270-075.

**HISTORY:**
- 2005 Tolls authorized by Chapter 312 Laws of 2005
- 2008 Tolls set: min toll = .50 cents; max toll = $9.00

**2015-17 ESTIMATE:** $3.61 million in total toll and fee revenues

**2017-19 FORECAST:** If the pilot program were extended, $4.58 million in total toll and fee revenues. (SR167 HOT lanes tolling will sunset on June 30, 2017; additional legislation is needed to extend this revenue source.)

**VALUE OF INCREASE:** Not available
REVENUE SOURCE: Tolling – I-405 Express Toll Lanes
Restricted to highway purposes

AUTHORIZED: RCW 47.56.880 (tolls authorized)
RCW 47.56.884 (where deposited)

WHO PAYS: Users of the I-405 Express Toll Lanes between Bellevue and Lynnwood. Carpools with three or more passengers may use the Express Lanes for free. The Express Toll Lanes are free and open to all vehicles week nights from 7pm to 5am and on weekends.

RATE: Toll rates vary by time of day, level of traffic congestion and other criteria as the Commission deems appropriate.
Minimum toll rate = 75 cents; maximum toll rate = $10.00.
View current toll rate on the WSDOT website.

ADMINISTERED BY: Toll rates and policies set by the State Transportation Commission. Department of Transportation collects and administers.

WHERE DEPOSITED: Interstate 405 Express Toll Lanes Operations Account

DISTRIBUTION & USE: Moneys in this account may be used for debt service, planning, administration, construction, maintenance, operation, repair, rebuilding, enforcement, and expansion of the express toll lanes on Interstate 405.

EXEMPTIONS: Transit buses, vanpools, motorcycles, Washington State Patrol vehicles providing service to the express toll lane facility; WSDOT maintenance and incident response vehicles, emergency vehicles, and tow trucks clearing blocking vehicles (WAC 468-270-110).

HISTORY: 2011 Tolling authorized by Chapter 369 Laws of 2011
2015 Tolls began on September 27, 2015: min toll = 75 cents, max toll = $10.00

2015-17 ESTIMATE: $41.5 million

2017-19 FORECAST: $56.6 million

VALUE OF INCREASE: $1 increase in maximum toll rate would generate $0.35 million in additional I-405 gross toll revenue in FY 2017 – assuming no trips are lost from the maximum toll rate increase
**REVENUE SOURCE:** Tolling – SR 520 Bridge

**AUTHORIZED:**
- RCW 47.56.870 (tolls authorized)
- RCW 47.56.875 (where deposited)
- RCW 47.56.820 (uses)

**WHO PAYS:** Users of the SR 520 Bridge

**RATE:** Toll rate schedule effective July 1, 2016:

Toll rates vary according to time of day, type of customer and type of vehicle. Two axle tolls range from $0 to $6.10, with the highest tolls charged during peak hours to drivers who pay by mail. Customers without a Good to Go pass pay various fees to reflect the additional cost of toll collection. Trucks pay higher tolls based on the number of axles.

**ADMINISTERED BY:** Toll rates and policies set by the State Transportation Commission. Department of Transportation collects and administers.

**WHERE DEPOSITED:** State Route No. 520 Corridor Account

**DISTRIBUTION & USE:** Subject to bond covenants: financing, operations, maintenance, management, repairs, and repayments to the motor vehicle fund. The account may also be used for enforcement, operations of transit, and to meet other obligations on the toll facility.

**EXEMPTIONS:** WSP vehicles providing service to the SR 520 corridor; DOT maintenance, construction, and incident response vehicles assigned to the bridge; publicly owned or operated transit buses; privately owned passenger buses meeting certain criteria; motor vehicles used for ridesharing/vanpools. See WAC 468-270-091 and 468-270-095.

**HISTORY:**
- 2009 Tolling authorized by Chapter 472, Laws of 2009
- 2011 Toll collection begins December 29th, 2011
- 2012 Tolls increased by 2.5% on July 1, 2012
- 2013 Tolls increased by 2.5% on July 1, 2013
- 2014 Tolls increased by 2.5% on July 1, 2014
- 2015 Tolls increased by 2.5% on July 1, 2015
- 2016 Tolls increased by 2.5% on July 1, 2016
- 2017 Tolls will increase by 5% on July 1, 2017
- 2018 Tolls will increase by 5% plus night time tolling on July 1, 2018

**2015-17 ESTIMATE:** $152 million adjusted gross pledged SR 520 Bridge toll & fee revenue ($159 million with civil penalties and miscellaneous revenue)

**2017-19 FORECAST:** $169 million adjusted gross pledged SR 520 Bridge toll & fee revenue ($177 million with civil penalties and miscellaneous revenue)

**VALUE OF INCREASE:** 5% toll rate increase raised gross revenue potential by $2.2 million in FY 2017.
**REVENUE SOURCE:** Tolling – Tacoma Narrows Bridge  
Restricted to highway purposes

**AUTHORIZED:**  
RCW 47.46.100 (tolls authorized)  
RCW 47.56.165 (where deposited)

**WHO PAYS:**  
Users of the Tacoma Narrows Bridge traveling eastbound into Tacoma

**RATE:**  
As of July 1, 2015 (two axle tolls): cash toll = $6.00; Good to Go (G2G) = $5.00 and Pay-By-Mail (PBM) = $7.00. Toll amounts increase for vehicles based on the number of axles.

Toll rate schedule effective July 1, 2015, can be found on the Transportation’s Commission’s website and at [WAC 468-270-070](http://example.com).

**ADMINISTERED BY:**  
Toll rates and policies set by the State Transportation Commission. Department of Transportation collects and administers.

**WHERE DEPOSITED:**  
Tacoma Narrows Toll Bridge Account 

**DISTRIBUTION & USE:**  
The Department of Transportation must pay costs related to financing, operations, maintenance, management, necessary repairs of the facility; and repay amounts to the motor vehicle fund, as required under RCW 47.46.140.

**EXEMPTIONS:**  
Vehicles providing service directly to the bridge: WSP vehicles providing service to the SR 16 corridor; DOT maintenance vehicles assigned to the bridge; and authorized emergency vehicles. See [WAC 468-270-090](http://example.com) and [468-270-095](http://example.com).

**HISTORY:**  
7/15/2007  
Tolls begin: $3.00 = cash toll; $1.75 = G2G
7/1/2008  
$4.00 = cash toll; $2.75 = G2G
7/1/2012  
$5.00 = cash toll; $4.00 = G2G;  
PBM=$6.00 per two axles vehicle
7/1/2013  
$5.25 = cash toll; $4.25 = G2G;  
PBM = $6.25 per two axles vehicle
7/1/2014  
$5.50 = cash toll; $4.50 = G2G;  
PBM = $6.50 per two axles vehicle
7/1/2015  
$6.00 = cash toll; $5.00 = G2G; PBM = $7.00 per two axle vehicle

**2015-17 ESTIMATE:**  
$163.6 million for total Tacoma Narrows Bridge revenue

**2017-19 FORECAST:**  
$168.9 million for total Tacoma Narrows Bridge revenue

**VALUE OF INCREASE:**  
$6.5 million increase from every $0.50 increase in TNB toll rates.
BUSINESS LICENSES
REVENUE SOURCE:  For-Hire Business Permit and Vehicle Certificates

AUTHORIZED:  
- Chapter 46.72 RCW (for-hire regulation generally)
- RCW 46.72.110 (deposit of for-hire fees)
- Chapter 46.72A RCW (limousine regulation generally)
- RCW 46.72A.110 (deposit of limo fees)

WHO PAYS:  Owners of for-hire (taxis) and limousine businesses and vehicles. Permit is required for place of business, certificate required in each vehicle. Owners must have liability insurance or post bond.

RATE:  
For-Hire (WAC 308-89-060)
- $110  Original and renewals for hire business applications
- $55  Original, changed and duplicate vehicle certificates

Limousines (WAC 308-83-020)
- $350  Limousine carrier business license applications – new and renewals
- $75  Vehicle certificate – new and renewals
- $20  Changed and duplicate of vehicle certificates
- $25  Training course applications

ADMINISTERED BY:  Department of Licensing

WHERE DEPOSITED:  Highway Safety Fund

DISTRIBUTION & USE:  For support of expenses incurred in carrying out the licensing and regulatory activities of the For-Hire and Limousine programs.

EXEMPTIONS:  None

HISTORY:  
For-Hire
- 1947  $5 one-time-only charge; $1 annual fee per vehicle for certificates.
- 1993  Annual fee increased to $20
- 2012  $20 Original and renewals for hire business applications
- 2013  $110 Original and renewals for hire business applications

Limousines
- 1996  $40 Limousine carrier business license application
- 1996  $40 Limousine carrier business license renewal
- 1996  $25 Vehicle certificate
- 1996  $25 Vehicle certificate renewal
- 1996  $20 Change of vehicle certificate
- 1996  $20 Duplicate vehicle certificate
- 1996  $25 Training course application
- 2012  $350  Limousine carrier business license applications original and renewals
- 2012  $75  Vehicle certificate – original and renewals
$20  Changed and duplicate of vehicle certificates
$25  Training course application

<table>
<thead>
<tr>
<th></th>
<th>2015-17 FORECAST:</th>
<th>2017-19 FORECAST:</th>
<th>VALUE OF INCREASE:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>For-Hire</td>
<td></td>
<td>For-Hire</td>
</tr>
<tr>
<td></td>
<td>$320,400</td>
<td>$282,500</td>
<td>$4,060 per $1 increase per biennium</td>
</tr>
<tr>
<td></td>
<td>Limousine</td>
<td>$803,200</td>
<td>Limousine</td>
</tr>
<tr>
<td></td>
<td>$809,500</td>
<td></td>
<td>$4,720 per $1 increase per biennium</td>
</tr>
</tbody>
</table>
**REVENUE SOURCE:** Hulk Haulers and Scrap Processors, Wreckers License Fees  
Restricted to highway purposes

**AUTHORIZED:**  
- RCW 46.79.040 (hulk hauler/scrap processor fee and disposition)  
- RCW 46.79.050 (renewal fee)  
- RCW 46.79.060 (special plate fee for transported vehicle)  
- RCW 46.80.040 (wrecker fee and disposition)  
- RCW 46.80.050 (renewal fee)

**WHO PAYS:**  
- Hulk haulers – businesses that transport destroyed vehicles or parts (Chapter 46.79 RCW)  
- Scrap processors – businesses that recycle salvage vehicles through baling and shredding (Chapter 46.79 RCW)  
- Wreckers – businesses that wreck vehicles for the purpose of selling second-hand parts (Chapter 46.80 RCW)

**RATE:**  
- Annual Fee  
  - Hulk Haulers: $10 new, $10 renewal  
  - Scrap Processors: $25 new, $10 renewal  
  - Wreckers: $25 new, $10 renewal  
- Special Plate Fee for Transported Vehicle: $5 original plate, $2 additional plates

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** Motor Vehicle Account

**DISTRIBUTION & USE:** Appropriated for highway-related purposes

**TAX EXEMPTIONS:** None

**TAX HISTORY:**  
- Vehicle Wreckers: 1947 $5 original, $2 additional  
- Hulk Haulers: 1971 $5 original, $2 additional  
- Scrap Processors: 1971 $5 original, $2 additional  
- Plate fee, transported vehicle set in 1971

**2015-17 ESTIMATE:** Included in *Vehicle Dealers and Manufacturers*, page 125

**2017–19 FORECAST:** Included in *Vehicle Dealers and Manufacturers*, page 125

**VALUE OF INCREASE:** Minimal
<table>
<thead>
<tr>
<th><strong>REVENUE SOURCE:</strong></th>
<th><strong>Tow Truck Capacity Fee</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Restricted to highway purposes</td>
</tr>
<tr>
<td><strong>AUTHORIZED:</strong></td>
<td><strong>RCW 46.17.335(2) (fee)</strong></td>
</tr>
<tr>
<td></td>
<td><strong>RCW 46.68.030 (where deposited)</strong></td>
</tr>
<tr>
<td><strong>WHO PAYS:</strong></td>
<td>Any fixed-load motor vehicle equipped for lifting or towing any disabled, impounded, or abandoned vehicle.</td>
</tr>
<tr>
<td><strong>RATE:</strong></td>
<td>$25 per year in addition to the basic motor vehicle registration fee, but in lieu of the license fee by weight.</td>
</tr>
<tr>
<td><strong>ADMINISTERED BY:</strong></td>
<td>Department of Licensing</td>
</tr>
<tr>
<td><strong>WHERE DEPOSITED:</strong></td>
<td>Motor Vehicle Account</td>
</tr>
<tr>
<td><strong>DISTRIBUTION &amp; USE:</strong></td>
<td>Appropriated for highway-related purposes</td>
</tr>
<tr>
<td><strong>EXEMPTIONS:</strong></td>
<td>None</td>
</tr>
<tr>
<td><strong>HISTORY:</strong></td>
<td>1963 $25 per annum in lieu of combined licensing fee</td>
</tr>
<tr>
<td><strong>2015-17 ESTIMATE:</strong></td>
<td>$67,825</td>
</tr>
<tr>
<td><strong>2017-19 FORECAST:</strong></td>
<td>$65,800</td>
</tr>
<tr>
<td><strong>VALUE OF INCREASE:</strong></td>
<td>$2,600 per $1 increase per biennium</td>
</tr>
</tbody>
</table>
**REVENUE SOURCE:** Tow Truck Operator Fee
Restricted to highway purposes

**AUTHORIZED:** [RCW 46.55.030](https://apps.leg.wa.gov/statutes/codes/Section-46-55-030) (fee and disposition)

**WHO PAYS:** Operators of tow truck businesses (i.e., any person who engages in the impoundment, transporting, or storage of unauthorized vehicles, or the disposal of abandoned vehicles).

**RATE:** $100 annual fee for business and $50 per truck per year (plus normal registration fee) for permit.
Special license plates not issued; each tow truck issued a permit indicating the class of the truck.

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** Motor Vehicle Account

**DISTRIBUTION & USE:** Appropriated for highway-related purposes

**EXEMPTIONS:** None

**HISTORY:**
1985  $100/company + $50/truck annually (original & renewal)
2013-15 ESTIMATE: Included in *Vehicle Dealers and Manufacturers*, page 125
2015-17 FORECAST: Included in *Vehicle Dealers and Manufacturers*, page 125

**VALUE OF INCREASE:** Minimal
REVENUE SOURCE: **Transporter License Fee and Plate Fees**
Restricted to highway purposes

AUTHORIZED: 
- **RCW 46.76.040** (original)
- **RCW 46.76.050** (renewal)

WHO PAYS: Businesses that deal in transportation of vehicles owned by others (e.g., drive-away and tow-away services); does not apply to motor freight carriers licensed under **RCW 81.80**.

RATE: 
- $25 For original license
- $15 For annual renewal license
- $2 Per set of plates to be attached to vehicles being delivered

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

EXEMPTIONS: None

HISTORY:
- 1947 $25 original license; $15 renewal; $2 per set of plates (new plates required each year)
- 1990 Provision requiring new plate each year deleted

2013-15 ESTIMATE: Included in *Vehicle Dealers and Manufacturers*, page 125

2015-17 FORECAST: Included in *Vehicle Dealers and Manufacturers*, page 125

VALUE OF INCREASE: Minimal
REVENUE SOURCE: **Trip Permit, Dealers and Manufacturers**
Restricted to highway purposes

AUTHORIZED: 
- RCW 46.16A.300 (authority)
- RCW 46.17.400 (1)(a) (fee)
- RCW 46.17.400 (3) (where deposited)

WHO PAYS: Auto Dealers and Manufacturers for purposes related to demonstrating vehicles for sale and managing fleets

RATE: $15

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: 
- $ 5 Credited to the payment of vehicle license fees
- $10 State Patrol Highway Account

DISTRIBUTION & USE: Appropriated for the activities of the State Patrol

EXEMPTIONS: None

HISTORY
- 1973 $5 credited to payment of registration fees
- 2007 $10 to State Patrol Highway Account, $5 to registration fees

2015-17 ESTIMATE: $15.2 million

2017-19 FORECAST: $15.4 million

VALUE OF INCREASE: $1 million per $1 increase per biennium
REVENUE SOURCE: **Vehicle Dealers and Manufacturers**  
Restricted to highway purposes

AUTHORIZED: [RCW 46.70.061](#) (fees and disposition)

WHO PAYS: Businesses that sell or manufacture vehicles.

RATE:  
**Annual Fee – Original Business License**

<table>
<thead>
<tr>
<th>Business Type</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dealer – Principal place of business</td>
<td>$975</td>
</tr>
<tr>
<td>Dealer – Subagency</td>
<td>$100</td>
</tr>
<tr>
<td>Dealer – Temporary subagent</td>
<td>$100</td>
</tr>
<tr>
<td>Manufacturer</td>
<td>$500</td>
</tr>
</tbody>
</table>

**Annual Fee – Renewals**

<table>
<thead>
<tr>
<th>Business Type</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dealer – Principal place of business</td>
<td>$325</td>
</tr>
<tr>
<td>Dealer – Subagency</td>
<td>$25</td>
</tr>
<tr>
<td>Manufacturer</td>
<td>$250</td>
</tr>
</tbody>
</table>

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

EXEMPTIONS: None

HISTORY:  
**Dealers, Principal Place of Business:**
- 1959: Original license $50; renewal $20
- 1973: Renewal $25
- 1979: Original license $60; renewal $50
- 1986: Original license $500; renewal $250
- 2002: Original license $750
- 2012: Original license $975; renewal $325

**Dealers, Subagencies and Temporary Subagencies:**
- 1959: Original license for miscellaneous dealers $25, renewals $10
- 1973: Original license and renewal for subagencies $10
- 1986: Original license for subagencies $50; for temporary subagencies $25; renewal $25
- 2002: Original license for subagencies and temporary subagencies $100

**Manufacturers:**
- 1973: Original license $50; renewal $25
- 1979: Original license $60; renewal $50
- 1986: Original license $500; renewal $250

2015-17 ESTIMATE: $3.41 million

2017-19 FORECAST: $3.36 million

Note: The revenue estimates shown on this page includes license fees collected from Hulk Haulers, Scrap Processors, Wreckers, Tow Truck Operators, and Vehicle Transporters.
AIRCRAFT AND VESSEL FEES
<table>
<thead>
<tr>
<th><strong>REVENUE SOURCE:</strong></th>
<th><strong>Aircraft Dealers License Fee</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AUTHORIZED:</strong></td>
<td><strong>RCW 14.20.050</strong>&lt;br&gt;<strong>RCW 14.20.060</strong> (where deposited)</td>
</tr>
<tr>
<td><strong>WHO PAYS:</strong></td>
<td>Aircraft dealers</td>
</tr>
<tr>
<td><strong>RATE:</strong></td>
<td>$75 per calendar year. Additional certificates are $10 each per calendar year.</td>
</tr>
<tr>
<td><strong>ADMINISTERED BY:</strong></td>
<td>Department of Transportation – Aviation Division.</td>
</tr>
<tr>
<td><strong>WHERE DEPOSITED:</strong></td>
<td>Aeronautics Account</td>
</tr>
<tr>
<td><strong>DISTRIBUTION &amp; USE:</strong></td>
<td>100% to the Aeronautics Account, appropriated to cover the cost of administration of the DOT Aviation Division.</td>
</tr>
<tr>
<td><strong>EXEMPTIONS:</strong></td>
<td>None</td>
</tr>
<tr>
<td><strong>HISTORY:</strong></td>
<td>1955 $25 per calendar year&lt;br&gt;1998 $75 per calendar year</td>
</tr>
<tr>
<td><strong>2015-17 ESTIMATE:</strong></td>
<td>Minimal</td>
</tr>
<tr>
<td><strong>2017-19 FORECAST:</strong></td>
<td>Minimal</td>
</tr>
<tr>
<td><strong>VALUE OF INCREASE:</strong></td>
<td>Minimal</td>
</tr>
</tbody>
</table>
REVENUE SOURCE: **Aircraft Registration Fee**

AUTHORIZED: [RCW 47.68.250](#) (effective until July 1, 2021)

WHO PAYS: Aircraft Owner

RATE: $15 per annum per aircraft

ADMINISTERED BY: Department of Transportation – Aviation Division

WHERE DEPOSITED: Aeronautics Account

DISTRIBUTION & USE: Appropriated for activities of the DOT Aviation Division.

EXEMPTIONS: Aircraft owned by U.S. government or any political subdivision; aircraft registered by foreign country; aircraft engaged in interstate commerce; aircraft owned by manufacturer or dealer if part of stock in trade; aircraft registered in another state unless aircraft based in this state for 90 days or longer.

HISTORY:

<table>
<thead>
<tr>
<th>Year</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1947</td>
<td>Up to $10</td>
</tr>
<tr>
<td>1949</td>
<td>$2</td>
</tr>
<tr>
<td>1967</td>
<td>$4</td>
</tr>
<tr>
<td>1999</td>
<td>$8</td>
</tr>
<tr>
<td>2003</td>
<td>$15</td>
</tr>
</tbody>
</table>

2015–17 FORECAST: $219,199

2017-19 FORECAST $212,300

VALUE OF INCREASE: $14,610 per $1 fee increase per biennium
**REVENUE SOURCE:** Vessel Pilot License Fee

**AUTHORIZED:**
- RCW 88.16.090(7) (authority for Board to set fee)
- WAC 363-116-070 (fee)
- RCW 88.16.061 (where deposited)

**WHO PAYS:**
Pilots licensed by the state to operate foreign flagged vessels for the purpose of assisting navigation through Washington waters; the two pilotage districts in the state are the Puget Sound and Grays Harbor districts.

**RATE:**
$6,500 per year

**ADMINISTERED BY:**
Board of Pilotage Commissioners

**WHERE DEPOSITED:**
Pilotage Account

**DISTRIBUTION & USE:**
Allotted for administration and operations of the Board of Pilotage Commissioners.

**EXEMPTIONS:**
None

**HISTORY:**
- 1935 $100
- 1977 $250
- 1979 Not to exceed $1000; set by Board of Pilotage Commissioners (BPC)
- 1986 Not to exceed $1500; set by BPC
- 1995 $2500
- 2001 $3000
- 2007 $6000
- 2011 $6500

**2015-17 ESTIMATE:** $0.75 million per biennium

**2017-19 FORECAST:** $0.75 million per biennium

**VALUE OF INCREASE:** 1% increase in fee per biennium is minimal
**REVENUE SOURCE:** Vessel Registration Fee

**AUTHORIZED:**
- [RCW 88.02.560](https://statutes.wa.gov/statute/rcw/88.02.560) (authority)
- [RCW 88.02.640(1)(k)](https://statutes.wa.gov/statute/rcw/88.02.640) (fees)
- [RCW 88.02.650](https://statutes.wa.gov/statute/rcw/88.02.650) (where deposited)

**WHO PAYS:** Owners of registered vessels

**RATE:** $10.50 per year

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** General Fund

**DISTRIBUTION & USE:** All revenue in excess of $1.1 million per fiscal year is allocated by the State Treasurer to counties with approved boating safety, education, and law enforcement programs. Eligibility is contingent on approval by the State Parks and Recreation Commission.

**EXEMPTIONS:** Military and government vessels not for recreational use, foreign vessels, U.S. Customs cruising vessels, vessels registered and used in other states, vessels temporarily in Washington for repairs, vessels with less than 10 horsepower motors used as transportation from shore to a registered vessel, vessels under 16 feet with less than 10 horsepower motors used on non-federally regulated waters, commercial fishing vessels assessed by Department of Revenue, and others described in [RCW 88.02.570](https://statutes.wa.gov/statute/rcw/88.02.570).

**HISTORY:**
- 1984 $6.00 annual registration fee
- 1994 $10.50 annual registration fee

**2015-17 ESTIMATE:** $5.3 million

**2017-19 FORECAST:** $5.3 million

**VALUE OF INCREASE:** $469,100 per $1 fee increase per biennium
**REVENUE SOURCE:** Vessel Visitor Permit

**AUTHORIZED:**
- RCW 88.02.610 (authorized)
- RCW 88.02.640 (1)(p) (fee and disposition)

**WHO PAYS:** Vessels owned by nonresidents brought into Washington temporarily, for no more than six months in a continuous 12-month period.

**RATE:** $30 at the time of issuance of identification document

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** General Fund
- Derelict Vessel Removal Account (RCW 79.100.100)

**DISTRIBUTION & USE:** Allocated as follows:

(a) Five dollars must be deposited in the derelict vessel removal account created in RCW 79.100.100;

(b) The department may keep an amount to cover costs for providing the vessel visitor permit;

(c) Any moneys remaining must be allocated to counties by the state treasurer for approved boating safety programs under RCW 88.02.650

**EXEMPTIONS:** None

**HISTORY:**
- 1998 $25
- 2002 $30

**2015-17 ESTIMATE:** Minimal

**2017-19 FORECAST:** Minimal

**VALUE OF INCREASE:** Minimal