
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. Bus mileage, outdoor advertising, and access permit revenue sources have not been included in this section. 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. This process is further explained in the *Funds* section of this manual.

The taxes and fees in this section are arranged in alphabetical order. For the gas tax (i.e., the motor vehicle fuel and special fuel taxes), refer to the supplementary information following the general descriptions of these taxes.

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* 18th Amendment tax or fee

** Revenues deposited in General Fund

*** Portion of tax or fee restricted by 18th Amendment

Summary of Transportation Taxes and Fees, 2011-13

| Revenue Source | Amount | 2011-13 Forecast |
|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| Aircraft Dealers License Fee | \$75 per calendar year \$10 for additional certificates | Minimal |
| Aircraft Excise Tax | \$20-\$125 per year | \$0.6 million |
| Aircraft Fuel Tax | 11 cents per gallon | \$5.8 million |
| Aircraft Registration Fee | \$15 per year per aircraft | \$0.24 million |
| Camper Registration Fee* | \$4.90 Original; \$3.50 Renewal | \$0.18 million |
| Commercial Driver License | \$17 per year, or \$85 every five years, in addition to the fee for basic driver license \$10 for instruction permit | \$6.7 million |
| Commercial Vehicle Safety Inspection Fee | \$16 per vehicle per year | \$4.7 million |
| Copies of Driver's Record | \$13 per copy \$6.50 to Highway Safety Fund (HSF) \$6.50 to State Patrol Highway Account (WSP) | \$65.4 million \$32.7 million to HSF \$32.7 million to WSP |
| Driver Instruction Permits | \$25 for photo or non-photo (good for one year) | \$7.9 million |
| Driver License Examination Fee | \$35 per exam | \$19.1 million |
| Driver License Fee | \$9 per year or \$45 for five year license | \$67.9 million |
| Driver License Reinstatement Fee | \$75 (non-alcohol-related offense) \$150 (alcohol-related offense) | \$15.0 million |
| Duplicate Driver License Fee | \$20 per license/ ID card/ permit | \$9.1 million |
| Electric Vehicle License Fee | \$100 per year | \$0.07 million |
| Enhanced Driver License/Identification Card Fee | \$15 additional fee original or renewal with driver license or identification card | \$2.9 million |
| Farm Exempt Decal Fee* | \$5 one-time fee | Minimal |
| Farm Vehicle Reduced Gross Weight Fee* | License Fee by Weight (Annual) Fee varies by weight, starting at \$24.50 for vehicles up to 8,000 pounds | \$2.0 million |
| Farm Vehicle Trip Permit Fee | \$6.25 for partial month, up to four permits authorized per year | Minimal |
| Ferry Fares | Set by Transportation Commission | \$316.8 million |
| For-Hire and Limousine Business Permits and Vehicle Certificates | For-Hire: \$20 per year permit fee \$20 per year per vehicle for certificate Limousine: \$350 per year permit fee \$75 per year per vehicle for certificate | For-Hire \$0.08 million Limousine \$0.48 million |

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|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| Hulk Haulers, Scrap Processors, Wreckers License Fees* | \$10 new, renewal--Hulk Haulers \$25 new, \$10 renewal--Scrap Processors \$25 new, \$10 renewal--Wreckers | Included in Dealer Mfg/ Business License |
| Ignition Interlock Device Fee | \$20 per month per device | \$2.6 million |
| International Fuel Tax Agreement Decals | \$10 per set per year | \$0.65 million |
| License Fee by Weight (formerly Combined License Fee)* | \$40 to \$3,402 per year | \$340.1 million |
| License Plate Fee* | \$10 per plate; \$4 Motorcycle plate, \$1 per set of replacement license plate tabs \$20 per vehicle for retaining current license plate number | Original: \$8.7 million Plate replacement: \$28.9 million Plate number retention: \$1.28 million |
| Log Truck Additional Weight Permit* | \$50 per year beginning April 1, prorated for shorter time periods \$37.50 if issued after July 1 \$25 if issued after October 1 \$12.50 if issued after January 1 | Included in Special Permit Fee for Oversize/Overweight Movements |
| Mobile Home Title Elimination Fee* | \$25 per application (set by DOL Director) | Minimal |
| Monthly Declared Gross Weight Fee* | \$2 plus \$2 for each month vehicle used (paid in addition to prorated license fee by weight) | \$1.1 million |
| Motor Home Weight Fee | \$75 annual fee | \$9.8 million |
| Motor Vehicle Fuel Tax & Special Fuel Tax* | 37.5 cents per gallon | \$2,325.3 million (net for distribution) |
| Motor Vehicle Weight Fee | Motor Vehicle Weight fee at \$10, \$20 and \$30 for most vehicles | \$108.8 million |
| Motorcycle Endorsement Fee/Instruction Permits | \$2/ yr or \$10 initial 5 yr license; \$5/yr or \$25 renewal endorsement, every 5 years; switching to 6 years in 2013 \$5 exam fee; \$15 instruction permit In addition to the basic drivers license | \$4.36 million |
| Natural Gas and Propane Fee* | \$145.63 to \$786.25 per year | Minimal |
| Occupational Driver's License Fee | \$100 application fee | \$2.1 million |
| Off-Road Vehicle Use Permits | \$18 annual permit \$7 for 60-day temporary permit \$10 transfer fee | \$3.1 million |
| Personalized Plates | \$42 for original plates \$32 for renewal In addition to regular vehicle registration fee | \$6.0 million |
| Prisoner of War/Disabled Veteran Plates | no fee | N/A |
| Private Use Single-Axle Trailer Fee | \$15 annual fee for trailers of 2,000 pound scale weight or less | \$13.0 million |
| Proportional Registration Plates and Fees*** | \$10 Plates \$2 Cab Card \$2 Validation Tab \$4.50 Vehicle Transaction Fee | \$68.9 million |
| Reflectorized Plate Fee* | \$2 per plate | \$10.6 million |
| Rental Vehicle Sales Tax (in lieu of MVET) | 5.9% of rental contract amount | \$48.1 million |

| | | |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| Retail Sales and Use Tax on Motor Vehicles | 0.3% of selling price in addition to state and local sales taxes | \$61.7 million |
| Rideshare Special License Plate Fee* | \$25 one-time plate fee | Minimal |
| Special Fuel Single Trip Permits* | \$30 | \$0.48 million |
| Special License Plates* | \$0 - \$45 | Minimal |
| Special Permit for Oversize/Overweight Movement* | 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. | \$14.8 million |
| Tolling SR 167 HOT Lanes | \$0.50 to \$9.00 dynamic toll | \$2.2 million |
| Tolling – SR 520 Bridge | Varies depending on the day of the week, time of day and type of customer | \$88.2 million |
| Tolling - Tacoma Narrows Bridge | \$5.00 Cash Toll \$4.00 Electronic Toll \$6.00 Pay By Mail | \$109.7 million |
| Tow Truck Capacity Fee* | \$25 per year in addition to the basic motor vehicle license fee, but in lieu of the combined licensing fee | Minimal |
| Tow Truck Operator Fee* | \$100 per year for business; \$50 per vehicle per year | Included in Dealer Mfg/ Business License |
| Transporter License Fee and Plates* | \$25 for new license \$15 for annual renewal \$2 per set of plates | Included in Dealer Mfg/ Business License |
| Trip Permit Fee and Surcharge** | \$25 for three days | \$6.8 million |
| Vehicle Business License | <i>Original fee (Renewal fee)</i> Dealer, Principal location--\$975 (\$325) Dealer, Subagency--\$100 (\$25) Dealer, Temporary subagent--\$100 (\$25) Manufacturer--\$500 (\$250) | \$3.38 million |
| Vehicle Certificate of Title and Inspection Fee* | Stolen vehicle check -- \$15 if previously registered in another state or country; \$65 for all other VIN inspections Certificate of Title--\$15 | \$11.6 million Inspection \$35.8 million Certificate |
| Vehicle Registration Fee (License Fee)* | \$30--Original & Renewal | \$293.0 million |
| Vessel Pilot License Fee | \$6,500 per year | \$0.81 million |
| Vessel Registration Fee | \$10.50 per year | \$5.2 million |
| Vessel Visitor Permit | \$30 at the time of issuance of identification document. Good for no more than six months in a continuous 12-month period | Minimal |
| Watercraft Excise Tax** | 0.5% of fair market value (\$5 minimum) | \$24.2 million |

*18th Amendment tax or fee

** Revenues deposited in General Fund

*** Portion of tax or fee restricted by 18th Amendment

Washington State Vehicle Counts for Fiscal Year 2012

| | |
|---------------------------------------------|------------------|
| Passenger Cars..... | 4,313,877 |
| Trucks..... | 1,218,476 |
| Motorcycles..... | 227,530 |
| Commercial Vehicles..... | 203,649 |
| Commercial Trailers..... | 63,144 |
| Cabs..... | 2,068 |
| Farm..... | 17,147 |
| For Hire..... | 2,507 |
| Motor Homes..... | 65,504 |
| Travel Trailers..... | 118,433 |
| Campers..... | 25,300 |
| Other Trailers..... | 504,178 |
| Exempt, antique, fixed load and other..... | 19,481 |
| Total Washington State Vehicles..... | 6,781,294 |

REVENUE SOURCE: **Aircraft Dealers License Fee**

RCW: [RCW 14.20.050](#)
[RCW 14.20.060](#) (where deposited)

WHO'S TAXED: Aircraft dealers

TAX RATE: \$75 per calendar year. Additional certificates are \$10 each per calendar year.

ADMINISTERED BY: Department of Transportation – Aviation Division.

WHERE DEPOSITED: Aeronautics Account

DISTRIBUTION & USE: 100% to the Aeronautics Account, appropriated to cover the cost of administration of the DOT Aviation Division.

TAX EXEMPTIONS: None

TAX HISTORY: 1955 \$25 per calendar year
 1998 \$75 per calendar year

2011-13 ESTIMATE: Minimal

2013-15 FORECAST: Minimal

VALUE OF INCREASE: Minimal

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| <u>REVENUE SOURCE:</u> | Aircraft Excise Tax |
| <u>RCW:</u> | RCW 82.48.030 |
| <u>WHO'S TAXED:</u> | Aircraft owner |
| <u>TAX RATE:</u> | 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. |
| <u>WHERE DEPOSITED:</u> | General Fund 90%; Aeronautics Account 10% |
| <u>DISTRIBUTION & USE:</u> | 90% to General Fund for purposes of general government as appropriated by the Legislature; 10% to Aeronautics Account appropriated to cover the cost of administration of the DOT Aviation Division. |
| <u>TAX EXEMPTIONS:</u> | 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). |
| <u>TAX HISTORY:</u> | 1949 1% of fair market value of aircraft per year 1967 \$15 single-engine aircraft; \$25 multiengine 1983 See current tax rates above |
| <u>2011–13 ESTIMATE:</u> | \$543,780 General Fund \$60,420 Aeronautics Account |
| <u>2013–15 FORECAST:</u> | \$549,360 General Fund \$61,040 Aeronautics Account |
| <u>VALUE OF INCREASE:</u> | \$54,378 per 10% increase per biennium for General Fund \$6,042 per 10% increase per biennium for Aeronautics Account |

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| <u>REVENUE SOURCE:</u> | Aircraft Fuel Tax |
| <u>RCW:</u> | RCW 82.42.020 |
| <u>WHO'S TAXED:</u> | Aircraft fuel users |
| <u>TAX RATE:</u> | 11 cents per gallon |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Aeronautics Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for administration of the DOT Aviation Division, airport construction and maintenance, and local airport aid. |
| <u>TAX EXEMPTIONS:</u> | Commercial use, farm use, research, testing, training, emergency medical air transport entities (RCW 84.42.030). |
| <u>TAX HISTORY:</u> | <p>1967 2 cents/gallon on retail sales</p> <p>1982 Agricultural spray planes exempted 3% x weighted average retail price in third month of fiscal 1/2 year.</p> <p>1983 Minimum rate set at 5 cents</p> <p>1989 5.5 cents</p> <p>1991 January 6.5 cents</p> <p>1991 July 6.0 cents</p> <p>1997 June 6.0 cents</p> <p>2000 July 6.5 cents</p> <p>2001 January 7.5 cents</p> <p>2002 July 7.0 cents</p> <p>2003 July 10 cents</p> <p>2005 July 11 cents</p> |
| <u>2011–13 ESTIMATE:</u> | \$5.8 million |
| <u>2013–15 FORECAST:</u> | \$5.7 million |
| <u>VALUE OF INCREASE:</u> | \$528,500 per one-cent increase per biennium |

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| <u>REVENUE SOURCE:</u> | Aircraft Registration Fee | | | | | | | | | | |
| <u>RCW:</u> | RCW 47.68.250 | | | | | | | | | | |
| <u>WHO'S TAXED:</u> | Aircraft Owner. | | | | | | | | | | |
| <u>TAX RATE:</u> | \$15 per annum per aircraft. | | | | | | | | | | |
| <u>ADMINISTERED BY:</u> | Department of Transportation – Aviation Division | | | | | | | | | | |
| <u>WHERE DEPOSITED:</u> | Aeronautics Account | | | | | | | | | | |
| <u>DISTRIBUTION & USE:</u> | Appropriated for activities of the DOT Aviation Division. | | | | | | | | | | |
| <u>TAX EXEMPTIONS:</u> | 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 (RCW 47.68.250). | | | | | | | | | | |
| <u>TAX HISTORY:</u> | <table> <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> </table> | 1947 | Up to \$10 | 1949 | \$2 | 1967 | \$4 | 1999 | \$8 | 2003 | \$15 |
| 1947 | Up to \$10 | | | | | | | | | | |
| 1949 | \$2 | | | | | | | | | | |
| 1967 | \$4 | | | | | | | | | | |
| 1999 | \$8 | | | | | | | | | | |
| 2003 | \$15 | | | | | | | | | | |
| <u>2011–13 ESTIMATE:</u> | \$241,900 | | | | | | | | | | |
| <u>2013–15 FORECAST:</u> | \$244,300 | | | | | | | | | | |
| <u>VALUE OF INCREASE:</u> | \$16,127 per \$1 fee increase per biennium | | | | | | | | | | |

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| <u>REVENUE SOURCE:</u> | Camper Registration Fee* |
| <u>RCW:</u> | RCW 46.17.350 |
| <u>WHO'S TAXED:</u> | Vehicle owner |
| <u>TAX RATE:</u> | Original \$4.90, renewal \$3.50; paid annually. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1971 \$3.50 per year 1975 Original \$4.90; renewal \$3.50 |
| <u>2011–13 ESTIMATE:</u> | \$181,100 |
| <u>2013–15 FORECAST:</u> | \$183,300 |
| <u>VALUE OF INCREASE:</u> | \$49,200 per \$1 fee increase per biennium |

* 18th Amendment tax or fee

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| <u>REVENUE SOURCE:</u> | Commercial Driver License |
| <u>RCW:</u> | RCW 46.20.049 |
| <u>WHO'S TAXED:</u> | Drivers endorsed to operate specialized vehicles (e.g., large trucks, buses); went into effect in 1989. |
| <u>TAX RATE:</u> | \$85 every five years in addition to \$45 for basic driver license; \$10 for instruction permit \$17/year if extended for a period other than five years |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Highway Safety Fund |
| <u>DISTRIBUTION & USE:</u> | Appropriated for administration of commercial driver license (CDL) program. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 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 2000 Original, renewal not to exceed \$25 2002 Instruction permit increased from \$5 to \$10 2005 (July) Original, renewal increased from not to exceed \$25 to a set fee of \$30 2011 Original, renewal increased from \$30 to \$61 2012 (October) Original, renewal increased from \$61 to \$85 |
| <u>2011–13 ESTIMATE:</u> | \$6.7 million |
| <u>2013–15 FORECAST:</u> | \$7.3 million |
| <u>VALUE OF INCREASE:</u> | \$97,200 per \$1 increase per biennium |

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| <u>REVENUE SOURCE:</u> | Commercial Vehicle Safety Inspection Fee |
| <u>RCW:</u> | RCW 46.17.315 |
| <u>WHO'S TAXED:</u> | Commercial motor vehicle carriers that have terminals in this state. |
| <u>TAX RATE:</u> | \$16 per year per vehicle; fee is apportioned for interstate vehicles operating under the International Registration Plan. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | State Patrol Highway Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | Motor vehicles owned by farmers for their own products (RCW 46.32.080). Regulated vehicles owned by passenger charter companies, auto transportation companies, solid waste collection companies, motor freight carriers under 81.80 RCW , and limousine charter companies. |
| <u>TAX HISTORY:</u> | 1995 \$10 1996 Fee for IRP vehicles added 2007 Fee increased to \$16 |
| <u>2011–13 ESTIMATE:</u> | \$4.7 million |
| <u>2013–15 FORECAST:</u> | \$5.2 million |
| <u>VALUE OF INCREASE:</u> | \$182,500 per \$1 fee increase per biennium |

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| <u>REVENUE SOURCE:</u> | Copies of Driver's Records |
| <u>RCW:</u> | RCW 46.52.130 |
| <u>WHO'S TAXED:</u> | Drivers; insurance companies |
| <u>TAX RATE:</u> | \$13 per copy of any Department of Licensing record (records for confidential use only are not available). |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | \$6.50 to Highway Safety Fund \$6.50 to State Patrol Highway Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated to cover the cost of supplying records. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1961 \$1.00 per abstract 1963 \$1.50 1985 \$3.50 1987 \$4.50 2002 \$5.00 2007 \$10.00 2012 \$13.00 |
| <u>2011–13 ESTIMATE:</u> | \$65.4 million |
| <u>2013–15 FORECAST:</u> | \$75.0 million |
| <u>VALUE OF INCREASE:</u> | \$5.6 million per \$1 fee increase per biennium |

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| <u>REVENUE SOURCE:</u> | Driver Instruction Permit (See <i>Motorcycle Endorsement Fee/Instruction Permit</i> , page 76) |
| <u>RCW:</u> | RCW 46.20.055 |
| <u>WHO'S TAXED:</u> | Individuals learning to drive (must be fifteen and a half years of age or older). |
| <u>TAX RATE:</u> | \$25 for photo or non-photo permit (good for one year). |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Highway Safety Fund |
| <u>DISTRIBUTION & USE:</u> | Appropriated for driver-related programs. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1965 \$1.50 1979 \$2.50 1985 \$5.00 2002 \$15.00 2006 \$20.00 2012 \$25.00 |
| <u>2011–13 ESTIMATE:</u> | \$7.9 million |
| <u>2013–15 FORECAST:</u> | \$7.2 million |
| <u>VALUE OF INCREASE:</u> | \$491,200 per \$1 fee increase per biennium |

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| <u>REVENUE SOURCE:</u> | Driver License Examination Fee | | | | | | | | | | | | |
| <u>RCW:</u> | RCW 46.20.120 | | | | | | | | | | | | |
| <u>WHO'S TAXED:</u> | 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). | | | | | | | | | | | | |
| <u>TAX RATE:</u> | \$35 per examination | | | | | | | | | | | | |
| <u>ADMINISTERED BY:</u> | Department of Licensing | | | | | | | | | | | | |
| <u>WHERE DEPOSITED:</u> | Highway Safety Fund | | | | | | | | | | | | |
| <u>DISTRIBUTION & USE:</u> | Appropriated for driver-related programs. | | | | | | | | | | | | |
| <u>TAX EXEMPTIONS:</u> | None | | | | | | | | | | | | |
| <u>TAX HISTORY:</u> | <table> <tr> <td>1953</td> <td>\$2 exam fee</td> </tr> <tr> <td>1975</td> <td>\$3</td> </tr> <tr> <td>1985</td> <td>\$7</td> </tr> <tr> <td>2002</td> <td>\$10</td> </tr> <tr> <td>2005</td> <td>\$20 exam fee</td> </tr> <tr> <td>2012</td> <td>\$35</td> </tr> </table> | 1953 | \$2 exam fee | 1975 | \$3 | 1985 | \$7 | 2002 | \$10 | 2005 | \$20 exam fee | 2012 | \$35 |
| 1953 | \$2 exam fee | | | | | | | | | | | | |
| 1975 | \$3 | | | | | | | | | | | | |
| 1985 | \$7 | | | | | | | | | | | | |
| 2002 | \$10 | | | | | | | | | | | | |
| 2005 | \$20 exam fee | | | | | | | | | | | | |
| 2012 | \$35 | | | | | | | | | | | | |
| <u>2011–13 ESTIMATE:</u> | \$19.1 million | | | | | | | | | | | | |
| <u>2013–15 FORECAST:</u> | \$28.3 million | | | | | | | | | | | | |
| <u>VALUE OF INCREASE:</u> | \$491,190 per \$1 fee increase per biennium | | | | | | | | | | | | |

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|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Driver License Fee |
| <u>RCW:</u> | RCW 46.20.161 (original) RCW 46.20.181 (renewal) RCW 46.68.041 (where deposited) |
| <u>WHO'S TAXED:</u> | Drivers |
| <u>TAX RATE:</u> | \$45 for 5-year license until June 2013, \$54 after June 30, 2013, for 6-year license (licenses with CDL Hazardous Materials endorsements will be issued at \$9 per year for no more than a 5-year period) \$9 per year if extended for period other than 6 years |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED</u> | Highway Safety Fund |
| <u>DISTRIBUTION & USE:</u> | Appropriated for general government and driver-related purposes. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1971 \$1.90 temporarily dedicated to General Fund 1975 General Fund diversion made permanent; increased from \$5 to \$6 (two-year license) 1980 Increased from \$6 for two-year license to \$14 for four-year license 1995 Entire fee to Highway Safety Account (formerly, \$3.80 of fee went to General Fund) 2000 \$25 for five-year license; gradually implemented through 2005 2012 \$45 until June 30, 2013; \$54 after June 30, 2013 |
| <u>2011–13 ESTIMATE:</u> | \$67.9 million |
| <u>2013–15 FORECAST:</u> | \$115.4 million |
| <u>VALUE OF INCREASE:</u> | \$2.1 million per \$1 fee increase per biennium |

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| <u>REVENUE SOURCE:</u> | Driver License Reinstatement Fee |
| <u>RCW:</u> | RCW 46.20.311 |
| <u>WHO'S TAXED:</u> | 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. |
| <u>TAX RATE:</u> | \$75 (nonalcohol-related offense) \$150 (alcohol-related offense), June 1998 |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Highway Safety Fund Impaired Driver Safety Account |
| <u>DISTRIBUTION & USE:</u> | As appropriated for driver-related programs. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1965 \$4 (same as regular license fee) 1973 \$10 in addition to regular fee 1982 \$20 1983 \$20 (\$50 for alcohol or drug-related offense) 1998 \$150 for alcohol or drug-related offense 2005 \$75 for non-alcohol-related offense |
| <u>2011–13 ESTIMATE:</u> | \$15.0 million |
| <u>2013–15 FORECAST:</u> | \$10.4 million |
| <u>VALUE OF INCREASE:</u> | \$211,400 per \$1 fee increase per biennium |

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| <u>REVENUE SOURCE:</u> | Duplicate Driver License Fee | | | | | | | | | | |
| <u>RCW:</u> | RCW 46.20.200 | | | | | | | | | | |
| <u>WHO'S TAXED:</u> | Individuals who wish to replace lost or destroyed permits, identification cards, or driver licenses. | | | | | | | | | | |
| <u>TAX RATE:</u> | \$20 per license/identification card/permit | | | | | | | | | | |
| <u>ADMINISTERED BY:</u> | Department of Licensing | | | | | | | | | | |
| <u>WHERE DEPOSITED:</u> | Highway Safety Fund | | | | | | | | | | |
| <u>DISTRIBUTION & USE:</u> | Appropriated for driver-related programs | | | | | | | | | | |
| <u>TAX EXEMPTIONS:</u> | None | | | | | | | | | | |
| <u>TAX HISTORY:</u> | <table> <tr> <td>1921</td> <td>50 cents</td> </tr> <tr> <td>1975</td> <td>\$2.50</td> </tr> <tr> <td>1985</td> <td>\$5.00</td> </tr> <tr> <td>2002</td> <td>\$15.00</td> </tr> <tr> <td>2012</td> <td>\$20.00</td> </tr> </table> | 1921 | 50 cents | 1975 | \$2.50 | 1985 | \$5.00 | 2002 | \$15.00 | 2012 | \$20.00 |
| 1921 | 50 cents | | | | | | | | | | |
| 1975 | \$2.50 | | | | | | | | | | |
| 1985 | \$5.00 | | | | | | | | | | |
| 2002 | \$15.00 | | | | | | | | | | |
| 2012 | \$20.00 | | | | | | | | | | |
| <u>2011–13 ESTIMATE:</u> | \$9.1 million | | | | | | | | | | |
| <u>2013–15 FORECAST:</u> | \$10.3 million | | | | | | | | | | |
| <u>VALUE OF INCREASE:</u> | \$543,600 per \$1 fee increase per biennium | | | | | | | | | | |

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| <u>REVENUE SOURCE:</u> | Electric Vehicle License Fee |
| <u>RCW:</u> | RCW 46.17.323 |
| <u>WHO'S TAXED:</u> | Owners of electric vehicles which use propulsion units powered solely by electricity. |
| <u>TAX RATE:</u> | \$100 |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor vehicle fund created in RCW 46.68.070 . If in any year the amount of proceeds from the fee collected exceeds one million dollars, it must be deposited as follows: <ul style="list-style-type: none"> · Seventy percent to the Motor Vehicle Fund; · Fifteen percent to the Transportation Improvement Account; · Fifteen percent to the Rural Arterial Trust account. |
| <u>DISTRIBUTION & USE:</u> | Provide funds to mitigate the impact of vehicles on state roads and highways and for the purpose of evaluating the feasibility of transitioning from a revenue collection system based on fuel taxes to a road user assessment system. |
| <u>TAX EXEMPTIONS:</u> | 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. |
| <u>TAX HISTORY:</u> | 2012 \$100 |
| <u>2011–13 ESTIMATE:</u> | \$ 69,200 |
| <u>2013–15 FORECAST:</u> | \$ 278,000 |
| <u>VALUE OF INCREASE:</u> | \$ 2,780 per \$1 fee increase per biennium |

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| <u>REVENUE SOURCE:</u> | Farm Exempt Decal Fee* |
| <u>RCW:</u> | RCW 46.17.325 |
| <u>WHO'S TAXED:</u> | Owners of farm vehicles as defined in RCW 46.04.081, which are only incidentally used on highways are exempt from normal licensing requirements; decal from Department of Licensing allows limited use on or along public highways. |
| <u>TAX RATE:</u> | \$5, one-time charge; valid as long as vehicle is used as a farm vehicle. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | As appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1967 \$5 |
| <u>2011–13 ESTIMATE:</u> | Minimal |
| <u>2013–15 FORECAST:</u> | Minimal |
| <u>VALUE OF INCREASE:</u> | Minimal |

* 18th Amendment tax or fee

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| <u>REVENUE SOURCE:</u> | Farm Vehicle Reduced Gross Weight Fee* |
| <u>RCW:</u> | RCW 46.17.330 |
| <u>WHO'S TAXED:</u> | Vehicle owners registering their farm vehicles with gross weight of 4,000 pounds or more. See RCW 46.16A.425 . |
| <u>TAX RATE:</u> | In lieu of all other licensing fees, unless specifically exempt, annual fee (varies) based on weight. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | As appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY</u> | <p>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.</p> <p><i>See the tax history for the License Fees by Weight (formerly Combined License Fee), page 60.</i></p> |
| <u>2011–13 ESTIMATE:</u> | \$2 million |
| <u>2013–15 FORECAST:</u> | \$2 million |
| <u>VALUE OF INCREASE:</u> | Data is not available for estimating increases. |

* 18th Amendment tax or fee

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| <u>REVENUE SOURCE:</u> | Farm Vehicle Trip Permit Fee | | | | | | | | | | | | |
| <u>RCW:</u> | RCW 46.17.400 | | | | | | | | | | | | |
| <u>WHO'S TAXED:</u> | Owners of farm vehicles licensed under RCW 46.16A.425 who purchase a monthly license under RCW 46.17.360 may, as an alternative to the first partial month of the license registration, operate the vehicle using a farm vehicle trip permit. The licensed gross weight may not exceed 80,000 pounds for a combination of vehicles or 40,000 pounds for a single-unit vehicle with three or more axles (RCW 46.16A.330). | | | | | | | | | | | | |
| <u>TAX RATE:</u> | \$6.25 for partial month, up to four permits authorized per year. | | | | | | | | | | | | |
| <u>ADMINISTERED BY:</u> | Department of Licensing | | | | | | | | | | | | |
| <u>WHERE DEPOSITED:</u> | <table> <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><u>11.533%</u></td> </tr> <tr> <td>TOTAL</td> <td>100.000%</td> </tr> </table> | 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 | <u>11.533%</u> | TOTAL | 100.000% |
| 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 | <u>11.533%</u> | | | | | | | | | | | | |
| TOTAL | 100.000% | | | | | | | | | | | | |
| <u>DISTRIBUTION & USE:</u> | As appropriated for highway-related purposes, State Patrol, and Washington State Ferries. | | | | | | | | | | | | |
| <u>TAX EXEMPTIONS:</u> | None | | | | | | | | | | | | |
| <u>TAX HISTORY:</u> | 2005 Farm trip permit created at \$6.25 | | | | | | | | | | | | |
| <u>2011–13 ESTIMATE:</u> | \$8,200 | | | | | | | | | | | | |
| <u>2013–15 FORECAST:</u> | \$8,200 | | | | | | | | | | | | |
| <u>VALUE OF INCREASE:</u> | Minimal | | | | | | | | | | | | |

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| <u>REVENUE SOURCE:</u> | Ferry Fares |
| <u>RCW:</u> | RCW 47.56.030 |
| <u>WHO'S CHARGED:</u> | Vehicles and passengers using ferries |
| <u>RATE:</u> | 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. |
| <u>ADMINISTERED BY:</u> | Department of Transportation – Washington State Ferries |
| <u>WHERE DEPOSITED:</u> | Puget Sound Ferry Operations Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for ferry system operations. |
| <u>TAX EXEMPTIONS:</u> | Frequent users have the option of purchasing reduced fares; children under five years of age are free (determined by Transportation Commission). |
| <u>TAX HISTORY:</u> | <p>1951 State took over system.</p> <p>1952 Reduction in cross-Sound fares to better match shorter routes on a cost-per-mile basis.</p> <p>1955 Across-the-board increase of 5 cents for passenger and 10 cents for auto fares.</p> <p>1957 Across-the-board increase of 10% for all fares; actual fare increases ranged from 0% to 15% due to rounding.</p> <p>1959 Passenger fares increased 10 to 20 cents, and auto fares increased by 10 cents.</p> <p>1964 Across-the-board fare increase of 5 cents for both passengers and autos, except for Bremerton, Clinton, and Sidney routes.</p> <p>1968 Across the board increase of 5 cents for passengers and 10 cents for autos, except Anacortes/San Juans.</p> <p>1969 Fare increases ranged from 5 to 15 cents for passengers, and 15 to 20 cents for autos.</p> <p>1972 Raised Anacortes-Sidney fares only.</p> <p>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.</p> <p>1977 Raised Anacortes-Sidney fares only.</p> <p>1979 Across-the-board fare increase of 13%; 20% summer surcharge instituted for autos; actual increase ranged from 0% to 15%.</p> <p>1980 Across-the-board fare increase of 25%; actual increases ranged from 20% to 27%.</p> <p>1981 Across-the-board fare increase of 13%; actual increases ranged from 11% to 14%</p> <p>1982 Across-the-board fare increase of 6.6%; actual increases ranged from 5.4% to 7.4%.</p> |

- 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 u 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.

2011–13 ESTIMATE: \$316.8 million (total ferry farebox revenue) Assuming no future farebox increases

2013–15 FORECAST: \$329.4 million (total ferry farebox revenue without assuming future increases beyond January 1, 2011)

VALUE OF INCREASE: \$3 million per 1% increase in all farebox revenue per biennium

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| <u>REVENUE SOURCE:</u> | For-Hire Business Permit and Vehicle Certificates |
| <u>RCW:</u> | RCW 46.72.030 (for-hire permit fee) RCW 46.72.070 (for-hire certificate fee) RCW 46.72A.050 (limousine carrier license and vehicle license fee) RCW 46.72A.070 (duplicate limousine vehicle certificate fee) |
| <u>WHO'S TAXED:</u> | 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. |
| <u>TAX RATE:</u> | For-Hire (WAC 308-89-060) \$20 Original and renewals for hire business applications \$20 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 |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Highway Safety Fund |
| <u>DISTRIBUTION & USE:</u> | For support of driver-related programs |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | For-Hire 1947 \$5 one-time-only charge; \$1 annual fee per vehicle for certificates. 1993 Annual fee increased to \$20 2012 For-Hire (WAC 308-89-060) \$20 Original and renewals for hire business applications \$20 Original, changed and duplicate vehicle certificates Limousines 1996 \$40 Limousine carrier business license application \$40 Limousine carrier business license renewal \$25 Vehicle certificate \$25 Vehicle certificate renewal \$20 Change of vehicle certificate \$20 Duplicate vehicle certificate \$25 Training course application 2012 \$350 Limousine carrier business license applications – original and renewals (WAC 308-83-020) \$75 Vehicle certificate – original and renewals \$20 Changed and duplicate of vehicle certificates \$25 Training course application |

2011–13 ESTIMATE: For-Hire \$84,500
Limousine \$483,400

2013–15 FORECAST: For-Hire \$102,500
Limousine \$633,000

VALUE OF INCREASE: For-Hire \$4,230 per \$1 fee increase per biennium
Limousine \$3,750 per \$1 fee increase per biennium

REVENUE SOURCE: **Hulk Haulers and Scrap Processors, Wreckers License Fees***

RCW: [RCW 46.79.040](#) (hulk hauler/scrap processor fee)
[RCW 46.79.050](#) (renewal)
[RCW 46.80.040](#) (wrecker fee)
[RCW 46.80.050](#) (renewal)

WHO'S TAXED: 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)

TAX RATE: Annual Fee
Hulk Haulers \$10 new, \$10 renewal
Scrap Processors \$25 new, \$10 renewal
Wreckers \$25 new, \$10 renewal.

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

2011–13 ESTIMATE: Included in *Vehicle Business Licenses (formerly Group IV)*, page 101

2013–15 FORECAST: Included in *Vehicle Business Licenses (formerly Group IV)*, page 101

VALUE OF INCREASE: Minimal

* 18th Amendment tax or fee

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| <u>REVENUE SOURCE:</u> | Ignition Interlock Device Fee |
| <u>RCW:</u> | RCW 46.20.385 |
| <u>WHO'S TAXED:</u> | Any person licensed under RCW 46.20.385 who is convicted of a violation of RCW 46.61.502 or 46.61.504 or an equivalent local or out-of-state statute or ordinance, or a violation of RCW 46.61.520(1)(a) or 46.61.522 (1)(b), or who has had or will have his or her license suspended, revoked, or denied under RCW 46.20.3101 , or who is otherwise permitted under RCW 46.20.385(8). |
| <u>TAX RATE:</u> | \$20 per month per device |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Ignition Interlock Device Revolving Account |
| <u>DISTRIBUTION & USE:</u> | Proceeds are deposited into the ignition interlock device revolving account. Expenditures from the account may be used only to administer and operate the ignition interlock device revolving account program. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 2008 \$20 |
| <u>2011–13 ESTIMATE:</u> | \$2.6 million |
| <u>2013–15 FORECAST:</u> | \$3.58 million |
| <u>VALUE OF INCREASE:</u> | \$130,180 per \$1 fee increase per biennium |

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| <u>REVENUE SOURCE:</u> | International Fuel Tax Agreement Decal |
| <u>RCW:</u> | RCW 82.38.110 (12) |
| <u>WHO'S TAXED:</u> | Motor Carriers |
| <u>TAX RATE:</u> | \$10 per year per set of decals |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | 18 th Amendment funds to be used for highway purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 2002 \$10 |
| <u>2011–13 ESTIMATE:</u> | \$652,500 |
| <u>2013–15 FORECAST:</u> | \$656,900 |
| <u>VALUE OF INCREASE:</u> | \$65,250 per \$1 fee increase per biennium |

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| <u>REVENUE SOURCE:</u> | License Fee by Weight (formerly Combined Licensing Fee)* | | | | | | | | | | | | |
| <u>RCW:</u> | RCW 46.17.355 RCW 46.68.035 (where deposited) | | | | | | | | | | | | |
| <u>WHO'S TAXED:</u> | 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 <i>Proportional Registration Plates and Fees</i> , page 83. | | | | | | | | | | | | |
| <u>TAX RATE:</u> | In lieu of all other licensing fees, unless specifically exempt, annual fee (varies) based on weight; see RCW 46.17.355 . | | | | | | | | | | | | |
| <u>ADMINISTERED BY:</u> | Department of Licensing | | | | | | | | | | | | |
| <u>WHERE DEPOSITED:</u> | <table border="0"> <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><u>11.533%</u></td> </tr> <tr> <td style="text-align: right;">TOTAL</td> <td>100.000%</td> </tr> </table> | 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 | <u>11.533%</u> | TOTAL | 100.000% |
| 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 | <u>11.533%</u> | | | | | | | | | | | | |
| TOTAL | 100.000% | | | | | | | | | | | | |
| <u>DISTRIBUTION & USE:</u> | As appropriated for highway-related purposes, State Patrol, and State Ferries | | | | | | | | | | | | |
| <u>TAX EXEMPTIONS:</u> | Certain on-road use of farm vehicles (RCW 46.16A.420) Tow trucks pay fixed load motor vehicle registration fees (RCW 46.17.335) | | | | | | | | | | | | |
| <u>TAX HISTORY:</u> | <p>1987 Effective January 1, 1987, with fees ranging from \$27.75 to \$1,085.95, depending on licensed gross weight of the vehicle</p> <p>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.</p> <p>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.</p> <p>2002 Initiative 776 limited combined fee to \$30 for vehicles under 10,000 pounds licensed gross weight.</p> <p>2003 15% increase in gross weight fee for vehicles over 10,000 pounds. New revenue to go into the Transportation 2003 (Nickel) Account.</p> <p>2005 Increased fee for vehicles under 10,000 pounds gross weight</p> <p>2006 Revised distribution percentages, adding a distribution to the Transportation Partnership Account.</p> | | | | | | | | | | | | |

* 18th Amendment tax or fee

2011–13 ESTIMATE: \$340.1 million (includes \$9.1 million from trailers; \$68.9 million from prorate vehicles).

2013–15 FORECAST: \$341.7 million (includes \$7.4 million from trailers; \$70.4 million from prorate vehicles).

VALUE OF INCREASE: \$3.4 million per 1% increase per biennium

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| <u>REVENUE SOURCE:</u> | License Plate Fees* |
| <u>RCW:</u> | RCW 46.17.200 RCW 46.16A.200 (periodic replacement program and license plate number retention) |
| <u>WHO'S TAXED:</u> | Vehicle owners who purchase replacement plates and tabs. |
| <u>TAX RATE:</u> | \$10 per plate \$4 per plate for motorcycles \$1 per set of replacement license plate tabs \$20 per vehicle retaining current license plate number |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account Multimodal fund (plate number retention fee) |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes. |
| <u>TAX EXEMPTIONS:</u> | The following are exempt from the periodic plate replacement program: commercial vehicles over 26,000 pounds, state and local government vehicles, horseless carriages, medal of honor recipients, and trailers licensed in combination with a tractor and weighing over 40,000 pounds. |
| <u>TAX HISTORY:</u> | 1915 50 cents per plate 1921 \$2 for one or two plates 1929 \$1 per plate 1947 Same as original fee for two plates; \$1 for single plate. 1951 \$2 per plate; \$1 per motorcycle plate; \$1 for tabs or windshield emblem if issued instead of plates. 1986 \$3 per plate; \$2 per motorcycle plate; \$1 for tabs, etc. 1997 Established the mandatory periodic plate replacement program. 2004 \$20 license plate number retention option under the mandatory periodic plate replacement program. 2005 \$10 per plate; \$2 per motorcycle plate. 2012 \$10 per plate (original or replacement); \$4 per motorcycle plate (original or replacement). |
| <u>2011–13 ESTIMATE:</u> | Original Plates: \$8.7 million Plate Replacement: \$28.9 million Plate Number Retention: \$1.28 million |
| <u>2013–15 FORECAST:</u> | Original Plates: \$25.4 million Plate Replacement: \$27.3 million Plate Number Retention \$1.2 million |
| <u>VALUE OF INCREASE:</u> | Original Plates: \$1.3 million per \$1 fee increase per biennium Plate Replacement: \$1.6 million per \$1 fee increase per biennium Plate Number Retention: \$64,000 per \$1 fee increase per biennium |

* 18th Amendment tax or fee

| | |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Log Truck Additional Weight Permit* |
| <u>RCW:</u> | RCW 46.44.047 |
| <u>WHO'S TAXED:</u> | 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. |
| <u>TAX RATE:</u> | \$50 per year, 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 |
| <u>ADMINISTERED BY:</u> | Department of Transportation |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1953 \$50 |
| <u>2009–11 ESTIMATE:</u> | Included in Special Permit Fee for Oversize/Overweight Movements |
| <u>2011–13 FORECAST:</u> | Included in Special Permit Fee for Oversize/Overweight Movements |
| <u>VALUE OF INCREASE:</u> | 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 92](#)).

* 18th Amendment tax or fee

| | |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Mobile Home Title Elimination Fee* |
| <u>RCW:</u> | RCW 65.20.090 |
| <u>WHO'S TAXED:</u> | Applicant for elimination of vehicle title when the mobile (manufactured) home is affixed to land owned by the applicant. |
| <u>TAX RATE:</u> | \$25 each application (set by DOL director) |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1989 \$25 (set by DOL director) |
| <u>2011–13 ESTIMATE:</u> | Minimal |
| <u>2013–15 FORECAST:</u> | Minimal |
| <u>VALUE OF INCREASE:</u> | Minimal |

* 18th Amendment tax or fee

| | |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Monthly Declared Gross Weight Fee (formerly Monthly Combined Licensing Fee)* |
| <u>RCW:</u> | RCW 46.17.360 |
| <u>WHO'S TAXED:</u> | Vehicle owners purchasing licenses for periods of less than one year; for vehicles with a declared gross weight in excess of 12,000 pounds. |
| <u>TAX RATE:</u> | \$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. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1951 \$1 1979 \$2 1985 \$2 plus \$2 for each month of license purchase |
| <u>2011–13 ESTIMATE:</u> | \$1.1 million |
| <u>2013–15 FORECAST:</u> | \$1.1 million |
| <u>VALUE OF INCREASE:</u> | \$540,000 per \$1 fee increase per biennium |

* 18th Amendment tax or fee

| | |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Motor Home Weight Fee |
| <u>RCW:</u> | RCW 46.17.365 |
| <u>WHO'S TAXED:</u> | All motor homes |
| <u>TAX RATE:</u> | \$75 annual fee |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Multimodal Account |
| <u>DISTRIBUTION & USE:</u> | 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 transportation purposes, or for facilities and activities that reduce the number of vehicles or load weights on the state roads and highways. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 2005 Motor home weight fee established at \$75 |
| <u>2011–13 ESTIMATE:</u> | \$9.8 million |
| <u>2013–15 FORECAST:</u> | \$9.7 million |
| <u>VALUE OF INCREASE:</u> | \$129,200 per \$1 fee increase per biennium |

REVENUE SOURCE: **Motor Vehicle Fuel Tax and Special Fuel Tax (Motor Fuel Tax)**

RCW: [Chapter 82.36 RCW](#) (motor vehicle fuel tax)
[RCW 82.36.025](#) (motor vehicle fuel tax rate)
[Chapter 82.38 RCW](#) (special fuel tax)
[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'S TAXED: Gasoline and diesel consumers pay same rate

TAX RATE: 34 cents per gallon through June 30, 2007; 36 cents per gallon from July 1, 2007 through June 30, 2008; and 37.5 cents per gallon starting July 1, 2008.

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](#))
Rural Arterial Trust Account ([RCW 36.79.020](#))
Transportation Improvement Account ([RCW 47.26.084](#))
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
City streets
County roads
Transportation Improvement Account (Funded Program)
Urban Arterial Trust Account (Funded Programs)
Rural Arterial Program
County Arterial Preservation Program
Ferry operations
Ferry capital construction
State highways

TAX EXEMPTIONS:

Motor Vehicle Fuel Tax and Special Fuel Tax

- Nonhighway use of motor vehicle fuel ([RCW 82.36.280](#))
- Transportation providers for elderly/handicapped ([RCW 82.36.285](#), [82.38.080](#)(1)(h))
- Urban transportation systems ([RCW 82.36.275](#), [82.38.080](#)(3))
- Employees/representatives of foreign governments (gasoline only) ([RCW 82.36.245](#))
- Lost or destroyed fuel ([RCW 82.36.370](#), [82.38.180](#) (4))
- Power take-off equipment ([RCW 82.36.280](#)(2), [82.38.080](#)(1)(d)).

(Note: No tax exemption is provided for off-road use of motor vehicle fuel in vehicles licensed for road use ([RCW 82.36.280](#))).

Special fuel tax only

- Dyed special fuel ([RCW 82.38.020](#)(23))
- Government-owned vehicles used for road construction and maintenance([RCW 82.38.080](#)(1)(a))
- Public owned fire-fighting equipment ([RCW 82.38.080](#)(1)(b))
- Mobile construction-type equipment ([RCW 82.38.080](#)(1)(c))
- U.S. government vehicles ([RCW 82.38.080](#)(1)(e))
- Heating fuel ([RCW 82.38.080](#)(1)(f))
- Incidental movement of off-road vehicles ([RCW 82.38.080](#)(1)(g))
- For logging operations on federal land ([RCW 82.38.080](#)(1)(j))

TAX HISTORY:

| | |
|------|---------------------------------------------------------------------------------------------------------|
| 1921 | 1 cent/gallon |
| 1929 | 2 cents |
| 1931 | 4 cents |
| 1933 | 5 cents; off-highway refunds |
| 1935 | Fuel oil at 1/4 cent/gallon |
| 1941 | 5 cents on use fuel (diesel) |
| 1944 | 18th Amendment to State Constitution |
| 1949 | 6.5 cents/repeal fuel oil tax of 1935 |
| 1961 | 7.5 cents |
| 1967 | 9 cents |
| 1977 | 11 cents |
| 1979 | 12 cents |
| 1981 | 13.5 cents |
| 1982 | 12 cents (variable rate study decrease) |
| 1983 | 16 cents |
| 1984 | 18 cents |
| 1990 | 22 cents (effective April 1, 1990) |
| 1991 | 23 cents (effective April 1, 1991) |
| 1999 | Raised the imposition of the motor fuel tax from the distributor/dealer to the supplier (terminal-rack) |
| 2003 | 28 cents (effective July 1, 2003) |
| 2005 | 31 cents (effective July 1, 2005) |
| 2006 | 34 cents (effective July 1, 2006) |
| 2007 | 36 cents (effective July 1, 2007) |
| 2008 | 37.5 cents (effective July 1, 2008) |

2011–13 ESTIMATE: \$2,325.3 million (net for distribution*)

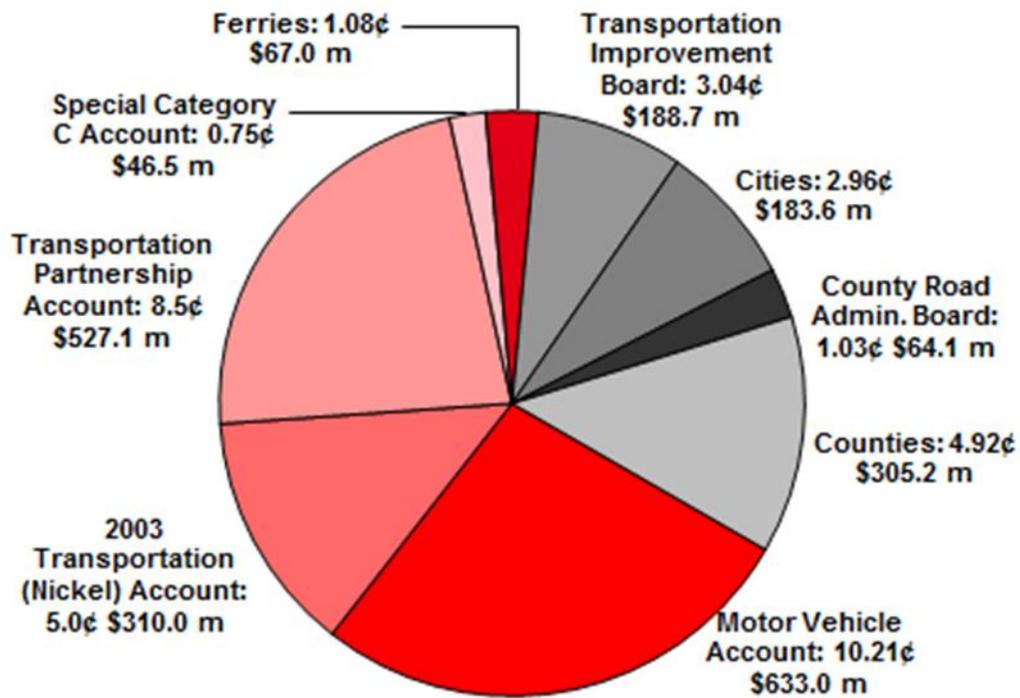
2013–15 FORECAST: \$2,381.5 million (net for distribution*)

VALUE OF INCREASE: \$62.0 million per 1 cent increase per biennium

*Net for Distribution – Gross gas tax collections less refunds for nonhighway use, transfers to nonhighway accounts in lieu of refunds, and administrative expenses of the Department of Licensing.

Distribution of 37.5-Cent Motor Vehicle Fuel Tax Graph

37.5¢ Gas Tax Revenue - Distribution of \$2,325.2 million 2011-13 Biennium



Numbers may not add due to rounding.

Gas Tax Revenue Distribution is Based on the November 2012 Transportation Revenue Forecast

Motor Fuel Tax Distributions

2009-11 BIENNIUM THROUGH 2015-17 BIENNIUM ⁽¹⁾
(Dollars in Millions)

| | <u>09-11</u> | <u>11-13</u> | <u>13-15</u> | <u>15-17</u> |
|---------------------------------------------------------------|------------------|------------------|------------------|------------------|
| Gross Gasoline Tax | \$2,011.7 | \$2,000.8 | \$2,020.4 | \$2,007.5 |
| Less: Non-Highway Refunds | 7.4 | 11.5 | 10.1 | 10.0 |
| Less: Tribal Reservation Refunds | 40.9 | 53.3 | 60.3 | 63.7 |
| Less: Aeronautics Transfer | 0.6 | 0.6 | 0.6 | 0.6 |
| Less: General Transfer | 1.1 | 1.4 | 1.4 | 1.5 |
| Less: Marine Transfer | 11.7 | 12.0 | 12.5 | 12.4 |
| Less: Outdoor RV Transfer | 11.5 | 11.8 | 11.9 | 11.8 |
| Less: Snowmobile Transfer | 1.8 | 1.8 | 1.8 | 1.9 |
| Gross Special Fuel Tax | 480.5 | 486.1 | 516.7 | 546.3 |
| Less: Refunds & Transfers | 40.3 | 48.1 | 33.6 | 35.5 |
| Less: Tribal Reservation Refunds | 4.0 | 5.9 | 7.3 | 8.3 |
| Less Administrative Expenses | | | | |
| Department of Licensing | 15.9 | 15.4 | 16.0 | 16.7 |
| State Treasurer | 0.0 | 0.0 | 0.0 | 0.0 |
| Net Fuel Tax for Distribution ⁽²⁾ | \$2,357.2 | \$2,325.3 | \$2,381.5 | \$2,391.4 |
| State Highway Account | 614.7 | 633.0 | 648.3 | 651.0 |
| Transportation 2003 Account (Nickel) | 314.3 | 310.0 | 317.5 | 318.9 |
| Transportation Partnership Account (TPA) | 534.3 | 527.1 | 539.8 | 542.1 |
| State Highway Program – Special Category C | 47.1 | 46.5 | 47.6 | 47.8 |
| Ferry Capital Construction | 34.1 | 33.8 | 34.7 | 34.8 |
| Ferry Operations | 43.6 | 43.1 | 44.2 | 44.5 |
| Transportation Improvement Account | 191.3 | 188.7 | 193.3 | 194.1 |
| Cities, Regular and TPA Distribution ^{(3) (4)} | 186.1 | 183.5 | 188.0 | 188.8 |
| Counties, Regular and TPA Distribution ^{(3) (5) (6)} | 309.4 | 305.2 | 312.6 | 313.9 |
| County Arterial Preservation Program | 28.3 | 27.9 | 28.6 | 28.7 |
| Rural Arterial Program | 36.7 | 36.2 | 37.0 | 37.2 |
| Total | \$2,357.2 | \$2,325.3 | \$2,381.5 | \$2,391.4 |

Notes: (Totals may differ due to rounding.)

(1) Based on Fuel Tax Revenue Forecast November 2012.

(2) Net fuel tax is net of transfers and refunds for fuel used for nonhighway purposes such as marine, snowmobile, and other nonhighway uses.

(3) 1.5% and 0.33% are transferred from the cities and the counties normal distribution to the state, for state supervision and studies, respectively.

(4) 1% of cities normal distribution is transferred to the Small City Pavement and Sidewalk Account for expenditure on the City Hardship Assistance Program.

(5) Less \$2 million per year withholding for County Road Administration Board

(6) Less revenues transferred to Ferry Operations from Capron refunds to Island and San Juan counties.

Distribution of 37.5-Cent Gas Tax*

Dedicated 23-Cent Distribution

[RCW 46.68.090\(2\)](#)

| | | |
|--------------------------------------------|-----------------|-------------------|
| State Highway Program | 44.3870% | 10.21 cents |
| State Highway Program (Special Category C) | 3.2609% | 0.75 cents |
| Counties – Normal Distribution | 19.2287% | 4.42 cents |
| Cities – Normal Distribution | 10.6961% | 2.46 cents |
| Ferry Operations | 2.3283% | 0.54 cents |
| Ferry Capital Construction | 2.3726% | 0.55 cents |
| Rural Arterial Trust Program | 2.5363% | 0.58 cents |
| County Arterial Preservation Program | 1.9565% | 0.45 cents |
| Transportation Improvement Account | <u>13.2336%</u> | <u>3.04 cents</u> |
| TOTAL | 100.00% | 23.00 cents |

Dedicated 5-Cent Distribution

[RCW 46.68.090\(3\)](#)

| | | |
|-----------------------------|------|------------|
| Transportation 2003 Account | 100% | 5.00 cents |
|-----------------------------|------|------------|

Dedicated 9.5-Cent Distribution

[RCW 46.68.090\(4\)\(c\)\(5\)\(c\)\(6\)](#)

| | | |
|------------------------------------|----------|------------|
| Transportation Partnership Account | 83.3334% | 8.50 cents |
|------------------------------------|----------|------------|

[RCW 46.68.090\(4\)\(a\)\(5\)\(a\)](#)

| | | |
|--------------------|---------|------------|
| City Distributions | 8.3333% | 0.50 cents |
|--------------------|---------|------------|

[RCW 46.68.090\(4\)\(b\)\(5\)\(b\)](#)

| | | |
|----------------------|----------------|-------------------|
| County Distributions | <u>8.3333%</u> | <u>0.50 cents</u> |
| TOTAL | 100.00% | 9.50 cents |

* DOL costs of collection, refunds, and transfers related to nonhighway use of motor fuel are deducted from gross collections before the above distributions are calculated. Tax rate of 37.5 cents was the fully implemented tax rate incorporated in the Transportation 2005 legislation. The full 37.5 cent rate was effective July 1, 2008.

37.5-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
- 2011-2013 estimate: \$633.0 million

TRANSPORTATION 2003 ACCOUNT (NICKEL ACCOUNT)

- Distribution: 5.00 cents
- New 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.
- 2011-2013 estimate: \$310.0 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.
- 2011-2013 estimate: \$527.1 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.
- 2011-2013 estimate: \$46.5 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.
- 2011-2013 estimate: \$36.2 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)
- 2011–2013 estimate: \$188.7 million (excludes the \$1.8 million transfer from the city distributions to the Transportation Improvement Account to fund the City Hardship Assistance Program).

Transportation Partnership Program, TIB

- The Transportation Partnership Program provides funding for cities with a population greater than 5,000, urban counties, and Transportation Benefit Districts (TBD).
- Transportation Partnership Program projects address congestion caused by economic development or fast growth. They must be consistent with state, regional, and local transportation plans. Project must also be partially funded by local contributions.

Arterial Improvement Program, TIB

- The intent of the Arterial Improvement Program is to improve mobility and safety while supporting an environment essential to the quality of life of the citizens of Washington State.
- Eligible agencies are counties with urban areas, cities and towns within an urban area, and cities with a population of 5,000 or greater.

Small City Program, TIB

- The intent of the Small City Program is to preserve and improve the roadway system in a manner that is consistent with local needs.
- An eligible agency is a city or town that has a population less than 5,000.

Pedestrian Safety and Mobility Program, TIB

- The Pedestrian Safety and Mobility Program provides funds to enhance and promote pedestrian mobility and safety as a viable transportation choice by improving safety, providing access, and addressing system continuity and connectivity.

City Hardship Assistance Program, TIB

- The City Hardship Assistance Program provides funding to offset extraordinary costs associated with the transfer of state highways to cities with a population less than 20,000.
- City Hardship Assistance Program projects are selected based on structural condition, accident experience, and relationship to other local agency projects.

COUNTY ARTERIAL PRESERVATION PROGRAM

- Distribution: 0.45 cent
- 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.
- 2011-2013 estimate: \$27.9 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 \$1,000,000 per biennium).
- 1.5% provided to DOT and CRAB for statutory regulation, supervision of grants, and technical support to counties.
- Up to 0.33% for studies

- \$2 million per year withholding 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 \$9.9 million to Ferry Operations (RCW 46.080.68(5))
- 2011-2013 estimate: \$305.2 million (\$287.8 million after deductions, withholding, and redistributions)..

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.
- 2011-2013 estimate: \$183.5 million (\$178.4 million after deductions)

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 46.080.68(5)).
- 2011-2013 estimate: \$33.2 million (\$43.1 million after Capron redistributions from counties).

FERRY CAPITAL CONSTRUCTION

- Distribution: 0.55 cents
- Revenue deposited in Puget Sound Capital Construction Account
- 2011-2013 estimate: \$33.8 million

| | |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Motor Vehicle Weight Fee |
| <u>RCW:</u> | RCW 46.17.365 |
| <u>WHO'S TAXED:</u> | All motor vehicles licensed under RCW 46.17.350 (1) (a), (d), (e), (h), (j), (n), and (o), except motor homes, which are subject to a <i>Motor Home Weight Fee, page 66</i> . Fee is based on vehicle scale weight. |
| <u>TAX RATE:</u> | The motor vehicle weight fee is based on the motor vehicle scale weight and is the difference determined by subtracting the vehicle license fee required in RCW 46.17.350 from the license fee in Schedule B of RCW 46.17.355 , plus two dollars. Minimum fee is \$10. For most passenger vehicles, weight fees are \$10, \$20, or \$30 |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Freight Mobility Multimodal Account: \$6 million per biennium Multimodal Account: Remainder |
| <u>DISTRIBUTION & USE:</u> | The motor 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 transportation purposes, or for facilities and activities that reduce the number of vehicles or load weights on the state roads and highways. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 2005 Vehicle weight fee established at \$10, \$20, and \$30 for most vehicles. |
| <u>2011–13 ESTIMATE:</u> | \$108.8 million |
| <u>2013–15 FORECAST:</u> | \$112.6 million |
| <u>VALUE OF INCREASE:</u> | \$9.2 million per \$1 fee increase per biennium |

| | |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Motorcycle Endorsement Fee/Instruction Permit |
| <u>RCW:</u> | RCW 46.20.505 (exam and endorsement fee) RCW 46.20.510 (instruction permit fee) |
| <u>WHO'S TAXED:</u> | Motorcycle drivers; applicant must be at least 16 years old and have a driver license. |
| <u>TAX RATE:</u> | \$2 per year if issued for other than 5 years \$10 for a 5 year initial endorsement, plus \$5 examination fee \$5 per year if issued for other than 5 years \$25 renewal endorsement, payable every 5 years Switching to 6 year cycle in 2013 \$15 instruction permit 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. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motorcycle Safety Education Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for motorcycle safety education. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 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 |
| <u>2011–13 ESTIMATE:</u> | \$4.36 million |
| <u>2013–15 FORECAST:</u> | \$5.35 million |
| <u>VALUE OF INCREASE:</u> | \$262,100 per \$1fee increase per biennium |

REVENUE SOURCE: **Natural Gas and Propane Fee***

RCW: [RCW 82.38.075](#)

WHO'S TAXED: Vehicles powered by natural gas or propane

TAX RATE: In lieu of paying the special fuels tax (same as gas tax) on a per gallon basis, users of vehicles powered by natural gas or propane pay an annual fee based on the gross weight of the vehicle. The annual fee is indexed to increase with increases in the special fuels tax rate. The estimated rates after implementation of the 37.5-cent special fuel tax rate on July 1, 2008 are:

| <u>Gross Weight</u> | |
|----------------------------|----------|
| 0 – 10,000 | \$145.63 |
| 10,001 – 18,000 | \$255.00 |
| 18,001 – 28,000 | \$348.75 |
| 28,001 – 36,000 | \$473.75 |
| 36,001 and above | \$786.25 |

(A \$5 fee for cost of administration is included in above fees).

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

TAX EXEMPTIONS: None

| <u>TAX HISTORY:</u> | <u>Gross Weight</u> | <u>1977</u> | <u>1979</u> | <u>2009</u> |
|----------------------------|----------------------------|--------------------|--------------------|--------------------|
| | 0 - 6,000 | \$60 | 45 | 146 |
| | 6,001 - 10,000 | 70 | 45 | 146 |
| | 10,001 - 18,000 | 80 | 80 | 255 |
| | 18,001 - 28,000 | 110 | 110 | 349 |
| | 28,001 - 36,000 | 150 | 150 | 474 |
| | 36,001 and above | 250 | 250 | 786 |

**1983 Adds indexing (uses 1979 rates as base)

2011–13 ESTIMATE: Minimal

2013–15 FORECAST: Minimal

VALUE OF INCREASE: Minimal

* 18th Amendment tax or fee

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| <u>REVENUE SOURCE:</u> | Occupational Driver License Fee |
| <u>RCW:</u> | RCW 46.20.380 |
| <u>WHO'S TAXED:</u> | Drivers who have had their driver license suspended or revoked; for work-related use only; license may not be issued in first 30 days following suspension or revocation; only one issuance. |
| <u>TAX RATE:</u> | \$100 nonrefundable application fee |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Highway Safety Fund |
| <u>DISTRIBUTION & USE:</u> | Appropriated for support of driver-related programs |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1961 \$10 1985 \$25 2004 \$100 |
| <u>2011–13 ESTIMATE:</u> | \$2.1 million |
| <u>2013–15 FORECAST:</u> | \$2.3 million |
| <u>VALUE OF INCREASE:</u> | \$22,160 per \$1 fee increase per biennium |

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| <u>REVENUE SOURCE:</u> | Off-Road Vehicle Use Permit |
| <u>RCW:</u> | RCW 46.17.350 RCW 46.68.045 (where deposited) |
| <u>WHO'S TAXED:</u> | Off-road vehicle owners |
| <u>TAX RATE:</u> | \$18 for annual permit \$7 for 60-day temporary permit \$10 transfer fee |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Nonhighway and Off-Road Vehicle Activities Program (NOVA) Account receives a minimum of 82%; Motor Vehicle Account receives up to 18%. |
| <u>DISTRIBUTION & USE:</u> | Appropriated for outdoor recreation and highway-related purposes (Outdoor Recreation Account appropriations found in General Fund budget). |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 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; \$10 transfer fee; \$7 temporary use permit |
| <u>2011–13 ESTIMATE:</u> | \$3.1 million |
| <u>2013–15 FORECAST:</u> | \$3.3 million |
| <u>VALUE OF INCREASE:</u> | \$174,350 per \$1 fee increase per biennium |

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| <u>REVENUE SOURCE:</u> | Personalized Plates |
| <u>RCW:</u> | RCW 46.17.210 RCW 46.17.200 (plate transfer fee) RCW 46.68.435 (where deposited) |
| <u>WHO'S TAXED:</u> | Vehicle owners |
| <u>TAX RATE:</u> | \$42 set of new plates \$32 for renewal of plates; paid in addition to the regular vehicle registration fee and any other required fees or taxes (RCW 46.16.585). To transfer plates to another vehicle, a \$10 fee is charged in addition to all other fees. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Wildlife Account (104) Wildlife Rehabilitation Account (14A) Motor Vehicle Fund (108) *Personalized Plate Transfer Fee Only |
| <u>DISTRIBUTION & USE:</u> | Appropriated to Department of Licensing to cover administrative costs of program and to Department of Fish and Wildlife for wildlife protection and enhancement. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1973 \$30 new, \$20 renewal 1991 \$40 new, \$30 renewal 2007 \$42 new, \$32 renewal |
| <u>2011–13 ESTIMATE:</u> | \$6.0 million |
| <u>2013–15 FORECAST:</u> | \$6.1 million |
| <u>VALUE OF INCREASE:</u> | \$180,060 per \$1 fee increase per biennium |

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| <u>REVENUE SOURCE:</u> | Prisoner of War/Disabled Veteran Plate |
| <u>RCW:</u> | RCW 46.18.235 |
| <u>WHO'S TAXED:</u> | Discharged American veterans who satisfy the U.S. Department of Veterans Affairs' 100% disability criteria; discharged American veterans who were captured and incarcerated for more than 29 days. |
| <u>TAX RATE:</u> | No fee; exempt from all licensing fees and excise tax for one vehicle. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Not applicable |
| <u>DISTRIBUTION & USE:</u> | Not applicable |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1949 Free plates authorized for disabled veterans 1980 \$5 transfer fee added 1982 Free plates authorized for prisoners of war |
| <u>2011–13 ESTIMATE:</u> | Not applicable |
| <u>2013–15 FORECAST:</u> | Not applicable |
| <u>VALUE OF INCREASE:</u> | Not applicable |

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| <u>REVENUE SOURCE:</u> | Private Use Single-Axle Trailer Fee | | | | | | | | | | | | |
| <u>RCW:</u> | RCW 46.17.350 | | | | | | | | | | | | |
| <u>WHO'S TAXED:</u> | Private-use single-axle trailers of 2,000 pounds scale weight or less if used on public highways. | | | | | | | | | | | | |
| <u>TAX RATE:</u> | \$15 annual fee | | | | | | | | | | | | |
| <u>ADMINISTERED BY:</u> | Department of Licensing | | | | | | | | | | | | |
| <u>WHERE DEPOSITED:</u> | <table> <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><u>11.533%</u></td> </tr> <tr> <td>TOTAL</td> <td>100.000%</td> </tr> </table> | 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 | <u>11.533%</u> | TOTAL | 100.000% |
| 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 | <u>11.533%</u> | | | | | | | | | | | | |
| TOTAL | 100.000% | | | | | | | | | | | | |
| <u>DISTRIBUTION & USE:</u> | As appropriated for highway-related purposes, State Patrol, and Washington State Ferries. | | | | | | | | | | | | |
| <u>TAX EXEMPTIONS:</u> | Trailers not used on public highways. Rental trailers pay basic fee under 46.16.062. | | | | | | | | | | | | |
| <u>TAX HISTORY:</u> | 2005 Single-axel trailer fee created at \$15 | | | | | | | | | | | | |
| <u>2011–13 ESTIMATE:</u> | \$13.0 million | | | | | | | | | | | | |
| <u>2013–15 FORECAST:</u> | \$13.1 million | | | | | | | | | | | | |
| <u>VALUE OF INCREASE:</u> | \$868,000 per \$1 fee increase per biennium | | | | | | | | | | | | |

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| <u>REVENUE SOURCE:</u> | Proportional Registration Plates and Fees*** |
| <u>RCW:</u> | Chapter 46.87 RCW RCW 46.87.090 (replacement plate fees) RCW 46.87.130 (\$4.50 transaction fee) RCW 46.87.050 (where deposited) RCW 46.68.035 (registration revenue distribution) |
| <u>WHO'S TAXED:</u> | Businesses engaged in interstate commerce that operate in Washington and are registered as part of the International Registration Plan (IRP). |
| <u>TAX RATE:</u> | <ul style="list-style-type: none"> • 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: \$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. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Prorate combined licensing fee distributed per RCW 46.68.035 (see <i>License Fee by Weight, page 60</i>). Plate fees and transaction fees distributed to the Motor Vehicle Account. |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes, to the State Patrol, and to Washington State Ferries. |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1985 \$10, two apportioned plates; \$5, one apportioned plate 1987 Adds: Cab card, \$2; validation tab, \$2; backing plate, \$2; maximum transaction fee set at \$10 (DOL sets at \$4.50). |
| <u>2011–13 ESTIMATE:</u> | \$68.9 million |
| <u>2013–15 FORECAST:</u> | \$70.4 million |
| <u>VALUE OF INCREASE:</u> | \$689,000 per 1% increase per biennium |

*** Portion of tax or fee restricted by 18th Amendment

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|--------------------------------|-------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Reflectorized Plate Fee* |
| <u>RCW:</u> | RCW 46.17.200 |
| <u>WHO'S TAXED:</u> | Vehicle owners |
| <u>TAX RATE:</u> | \$2 per plate |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1967 50 cents per plate 2005 \$2 per plate |
| <u>2011–13 ESTIMATE:</u> | \$10.6 million |
| <u>2013–15 FORECAST:</u> | \$10.9 million |
| <u>VALUE OF INCREASE:</u> | \$2.9 million per \$1 fee increase per biennium |

*18th Amendment tax or fee

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| <u>REVENUE SOURCE:</u> | Rental Vehicle Sales Tax (in lieu of MVET) |
| <u>RCW:</u> | RCW 82.08.020 |
| <u>WHO'S TAXED:</u> | Consumers who rent vehicles; tax is in lieu of motor vehicle excise tax on rental vehicles. |
| <u>TAX RATE:</u> | 5.9% of rental contract amount; rate was set to generate same revenue as what the MVET on rental vehicles would have generated. |
| <u>ADMINISTERED BY:</u> | Department of Revenue |
| <u>WHERE DEPOSITED:</u> | Multimodal Transportation Account |
| <u>DISTRIBUTION & USE:</u> | General Transportation |
| <u>TAX EXEMPTIONS:</u> | Vehicles rented or loaned to customers by automotive repair businesses while the customers' vehicles are under repair (RCW 46.04.465). Vehicles licensed and operated as taxicabs (RCW 46.04.045). |
| <u>TAX HISTORY:</u> | 1992 5.9% of rental contract amount 1998 Consolidated the distribution of in-lieu MVET consistent with the MVET; surtax distribution eliminated. 2000 After enactment of Chapter 1, 1 st Special Session, Laws of 2000, distributed to Multimodal Transportation Account. |
| <u>2011–13 ESTIMATE:</u> | \$48.1 million |
| <u>2013–15 FORECAST:</u> | \$51.3 million |
| <u>VALUE OF INCREASE:</u> | \$8.0 million for each 1% increase in tax rate per biennium |

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| <u>REVENUE SOURCE:</u> | Retail Sales and Use Tax on Motor Vehicles |
| <u>RCW:</u> | RCW 82.08.020 (retail sales tax) RCW 82.12.020 (use tax) |
| <u>WHO'S TAXED:</u> | Consumers purchasing motor vehicles |
| <u>TAX RATE:</u> | 0.3% of selling price |
| <u>ADMINISTERED BY:</u> | Department of Revenue |
| <u>WHERE DEPOSITED:</u> | Multimodal Transportation Account |
| <u>DISTRIBUTION & USE:</u> | General Transportation |
| <u>TAX EXEMPTIONS:</u> | Retail car rentals |
| <u>TAX HISTORY:</u> | 2003 0.3% of selling price |
| <u>2011–13 ESTIMATE:</u> | \$61.7 million |
| <u>2013–15 FORECAST:</u> | \$68.3 million |
| <u>VALUE OF INCREASE:</u> | \$0.6 million for each 0.1% increase in tax rate per biennium |

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| <u>REVENUE SOURCE:</u> | Rideshare Special License Plate Fee* |
| <u>RCW:</u> | RCW 46.17.220 RCW 46.74.010 (definitions) RCW 82.08.0287 (sales tax exemption) RCW 82.12.0282 (use tax exemption) RCW 82.44.015 (MVET exemption) |
| <u>WHO'S TAXED:</u> | A registered owner who uses a passenger motor vehicle for commuter ridesharing or for ridesharing for persons with special transportation needs must apply for special ride share license plates. The definitions of "ride sharing" include publicly-owned and privately-owned vehicles and vanpools. |
| <u>TAX RATE:</u> | \$25 one-time rideshare plate fee in addition to basic registration fee; makes vehicle exempt from motor vehicle excise tax and sales/use tax; vehicles issued special license plate denoting "RIDESHARE" or "VANPOOL." |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1980 Sales tax/use tax/MVET exemptions 1982 Handicapped/elderly revisions for vanpools 1987 \$25 one-time fee in addition to registration fee; \$5 transfer fee |
| <u>2011–13 ESTIMATE:</u> | Minimal |
| <u>2013–15 FORECAST:</u> | Minimal |
| <u>VALUE OF INCREASE:</u> | Minimal |

*18th Amendment tax or fee

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| <u>REVENUE SOURCE:</u> | Special Fuel Single Trip Permit* |
| <u>RCW:</u> | RCW 46.17.400 RCW 46.68.460 (Fee distribution) |
| <u>WHO'S TAXED:</u> | Special fuel users temporarily entering the state (maximum three days) for commercial purposes; collected in lieu of the special fuel tax otherwise assessable for importing and using special fuel on highways in the state. |
| <u>TAX RATE:</u> | <p>\$ 1 Filing fee (kept by county auditors or licensing agents to defray administrative expenses)</p> <p>\$19 Motor Fuel Fund</p> <p>\$ 5 State Patrol Highway Account for commercial vehicle inspections</p> <p><u>\$ 5</u> <u>Surcharge</u> (weigh-in-motion program and congestion relief)</p> <p>\$30 Total Per-Trip Permit</p> |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | <p>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).</p> <p>1973 \$10 + \$1/day (20 days maximum); six permits/year maximum).</p> <p>1979 \$10 + \$3/day (20 days maximum); six permit limit deleted.</p> <p>1983 \$1 filing fee; \$10 administration fee; \$9 excise tax; three-day permit; user fills in dates.</p> <p>2000 \$1 filing fee; \$10 administration fee; \$9 excise tax; \$5 surcharge; three-day permit; user fills in dates.</p> <p>2012 \$30 Total Per-Trip Permit.</p> |
| <u>2011–13 ESTIMATE:</u> | \$480,000 |
| <u>2013–15 FORECAST:</u> | \$500,000 |
| <u>VALUE OF INCREASE:</u> | \$20,000 per \$1 fee increase per biennium |

*18th Amendment tax or fee

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| <u>REVENUE SOURCE:</u> | Special License Plates* |
| <u>RCW:</u> | RCW 46.17.220 RCW 46.17.200 (reflectivity, replacement, retention, transfer fees) |
| <u>WHO'S TAXED:</u> | 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. |
| <u>TAX RATE:</u> | <p><u>Special license plates available to qualifying vehicle owners or qualifying vehicles include:</u></p> <p>Amateur Radio (HAM). RCW 46.18.205. Applicants must have current FCC license. \$5 initial license plate fee. Distribution: Motor vehicle fund (RCW 46.68.070).</p> <p>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.</p> <p>Collector Vehicle. RCW 46.18.220. Motor vehicle must be at least 30 years old. \$35 initial license plate fee for permanent registration. Distribution: RCW 46.68.030.</p> <p>Congressional Medal of Honor. RCW 46.18.230. Applicant must have been awarded the Congressional Medal of Honor. No special license plate fee.</p> <p>Disabled American Veteran/Former Prisoner of War. RCW 46.18.235. Applicant must meet qualifications under RCW 46.18.235. No special license plate fee.</p> <p>Foreign Organization. RCW 46.18.240. Applicant must be an officer of the Taipei Economic and Cultural Office. No special license plate fee.</p> <p>Gold Star. RCW 46.18.245. Applicant must be the father or mother 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 special license plate fee.</p> <p>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 special license plate fee.</p> <p>Horseless Carriage. RCW 46.18.255. Motor vehicle must be at least 40 years old. \$35 initial license plate fee for permanent registration. Distribution: RCW 46.68.030.</p> |

*18th Amendment tax or fee

Military Affiliate Radio System. [RCW 46.18.265](#). Applicant must have valid military affiliate radio system station license. \$5 initial special license plate fee. Distribution: [RCW 46.68.070](#).

Pearl Harbor Survivor. [RCW 46.18.270](#). Applicant must meet the requirements provided in RCW 46.18.270. No special license plate fee.

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 special license plate fee.

Ride Share. [RCW 46.18.285](#). Vehicle must be used for commuter ride sharing. \$25 initial license plate fee. Distribution: [RCW 46.68.030](#).

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](#).

Other special license plates:

4-H. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Baseball Stadium. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: State general fund.

Collegiate. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.430](#).

Endangered Wildlife. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

Gonzaga University Alumni Association. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Helping Kids Speak. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Keep Kids Safe. [RCW 46.17.220](#). \$45 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

Law Enforcement Memorial. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Music Matters. [RCW 46.17.220](#). \$40 initial special license plate

fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Share the Road. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Ski & Ride Washington. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Square Dancer. [RCW 46.17.220](#). \$40 initial special license plate fee. Distribution: [RCW 46.68.070](#).

State Flower. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Washington Lighthouses. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Washington State Parks. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

Washington's National Parks. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Washington's Wildlife Collection. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

We Love Our Pets. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Wild on Washington. [RCW 46.17.220](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

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| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Fund (108) Special license plate fund depicted on plate |
| <u>DISTRIBUTION & USE:</u> | Motor Vehicle Account appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>2011–13 ESTIMATE:</u> | Not available |
| <u>2013–15 FORECAST:</u> | Not available |
| <u>VALUE OF INCREASE:</u> | Not available |

REVENUE SOURCE: **Special Permit Fee for Oversize/Overweight Movements***

RCW: [RCW 46.44.0941](#) (including oversize farm implements)
[RCW 46.44.095](#) (temporary additional tonnage)

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

TAX RATE:

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| Single trip – Oversize | \$10 |
| 30-day permits – Oversize | \$10–\$20 |
| 30-day permits – Overweight | \$70–\$90 |
| 1-year permits – Oversize | \$100–\$150 |
| 1-year permits – Overweight garbage trucks | \$42 per 1000 lbs. |

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)

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| Farmers | \$10, 3 month; \$ 25, 1 yr |
| Sales, repair firms | \$25, 3 month; \$100, 1 yr |

ADMINISTERED BY: Department of Transportation

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

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

TAX HISTORY:

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| 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. |

2011–13 ESTIMATE: \$14.8 million (includes revenue from additional weight permits)

2013–15 FORECAST: \$13.8 million (includes revenue from additional weight permits)

VALUE OF INCREASE: \$148,000 per 1% increase per biennium

Note: Revenues include collections from additional tonnage, special permit fees, and log tolerance permits.

*18th Amendment tax or fee

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| <u>REVENUE SOURCE:</u> | Tolling – SR 167 High Occupancy Toll (HOT) Lanes |
| <u>RCW:</u> | RCW 47.56.401 RCW 47.56.403 |
| <u>WHO'S TAXED:</u> | Users of the SR 167 HOT Lanes |
| <u>TOLL RATE:</u> | 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. |
| <u>ADMINISTERED BY:</u> | Toll rates and policies set by the State Transportation Commission Department of Transportation collects and administers. |
| <u>WHERE DEPOSITED:</u> | High-Occupancy Toll Lanes Operations Account |
| <u>DISTRIBUTION & USE:</u> | 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. |
| <u>TOLL EXEMPTIONS:</u> | HOV vehicles, transit buses, and publicly owned and/or operated vanpool vehicles. See WAC 468-270-100 . |
| <u>TAX HISTORY:</u> | 2008: minimum toll = .50 cents; maximum toll = \$9.00 |
| <u>2011–13 ESTIMATE:</u> | \$2.2 million |
| <u>2013–15 FORECAST:</u> | SR167 HOT lanes tolling will sunset on June 30, 2013 and additional legislation is needed to extend this revenue source. |
| <u>VALUE OF INCREASE:</u> | \$1.9 million per biennium if the pilot program was extended. |

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| <u>REVENUE SOURCE:</u> | Tolling – SR 520 Bridge |
| <u>RCW:</u> | RCW 47.56.870 |
| <u>WHO'S TAXED:</u> | Users of the SR 520 Bridge |
| <u>TOLL RATE:</u> | <p>Tolling commenced on December 29, 2011; Toll rates vary according to time of usage, type of customer and type of vehicle. Trucks pay by axle. <i>Good to Go Pass</i> customers are those with an established account with WSDOT.</p> <p><i>Good to Go Pass</i> customers in peak weekday period toll rates = \$3.59 each way; Maximum peak weekend rates = \$2.26 each way; Pay By Mail customers, those without a <i>Good To Go Pass</i> account, pay an additional \$1.54 per transaction; Toll rates are adjusted for inflation by 2.5% increase each year through FY 2016; In FY 2017, toll rates will have a one-time increase of 15%. Trucks pay by axle. The actual amount of future toll rate increases for SR 520 may be more or less than this amount, depending on cost and revenue needs at the time the rates are reviewed.</p> <p>The Transportation Commission determines toll rate adjustments based on current revenues and estimates of future costs and revenues. Toll rates must be set to cover those costs identified in current law which include debt payments, maintenance, operations, and insurance.</p> |
| <u>ADMINISTERED BY:</u> | <p>Toll rates and policies set by the State Transportation Commission.</p> <p>Department of Transportation collects and administers</p> |
| <u>WHERE DEPOSITED:</u> | Toll Revenue is deposited into SR 520 Bridge Account |
| <u>DISTRIBUTION & USE:</u> | 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 47.56.875 . |
| <u>TOLL EXEMPTIONS:</u> | 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; and others, see WAC 468-270-091 and 468-270-095 . |
| <u>TAX HISTORY:</u> | <i>Good to Go Pass</i> customers in peak weekday period toll rates = \$3.59 each way; Maximum peak weekend rates = \$2.26 each way; Pay By Mail customers, those without a <i>Good To Go Pass</i> account, pay an additional \$1.54 per transaction; Toll rates are adjusted for inflation by 2.5% increase each year through FY 2016; In FY 2017, toll rates will have a one-time increase of 15%. Trucks pay by axle. |

2011–13 ESTIMATE: \$88.2 million for pledged SR 520 Bridge revenue
2013–15 FORECAST: \$137.3 million for pledged SR 520 Bridge revenue
VALUE OF INCREASE: Cannot be determined due to the nature of dynamic tolling.

| | |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Tolling – Tacoma Narrows Bridge |
| <u>RCW:</u> | RCW 47.46.100 Chapter 47.56 RCW RCW 47.56.165 (where deposited) |
| <u>WHO'S TAXED:</u> | Users of the Tacoma Narrows Bridge |
| <u>TOLL RATE:</u> | Current base tolls since July 1, 2012 (for two axles or fewer): cash toll = \$5.00; electronic toll = \$4.00 for two-axle vehicles and Pay By Mail (PBM) = \$6.00 for two-axle vehicles. Toll amounts increase for vehicles with more than four axles. The Transportation Commission determines toll rate adjustments based upon current revenues and estimates on future costs and revenues. Toll rates must be set to cover those costs identified in current law, including debt payments, maintenance, operations, and insurance. |
| <u>ADMINISTERED BY:</u> | Toll rates and policies set by the State Transportation Commission Department of Transportation collects and administers |
| <u>WHERE DEPOSITED:</u> | Tacoma Narrows Toll Bridge Account |
| <u>DISTRIBUTION & USE:</u> | 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. |
| <u>TOLL EXEMPTIONS:</u> | 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 and 468-270-095 . |
| <u>TAX HISTORY:</u> | FY 2008: \$3.00 = cash toll; \$1.75 = electronic toll FY 2009: \$4.00 = cash toll; \$2.75 = electronic toll FY 2013: \$5.00=cash toll; \$4.00=electronic toll; PBM=\$6.00 per two axles vehicle |
| <u>2011–13 ESTIMATE:</u> | \$109.7 million for total Tacoma Narrows Bridge revenue |
| <u>2013–15 FORECAST:</u> | \$128.5 million for total Tacoma Narrows Bridge revenue |
| <u>VALUE OF INCREASE:</u> | Cannot be determined due to the nature of dynamic tolling |

| | |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Tow Truck Capacity Fee* |
| <u>RCW:</u> | RCW 46.17.335 |
| <u>WHO'S TAXED:</u> | Any fixed-load motor vehicle equipped for lifting or towing any disabled, impounded, or abandoned vehicle. |
| <u>TAX RATE:</u> | \$25 per annum in addition to the basic motor vehicle registration fee, but in lieu of the combined licensing fee. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1963 \$25 per annum in lieu of combined licensing fee |
| <u>2011–13 ESTIMATE:</u> | Minimal |
| <u>2013–15 FORECAST:</u> | Minimal |
| <u>VALUE OF INCREASE:</u> | Minimal |

*18th Amendment tax or fee

| | |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Tow Truck Operator Fee* |
| <u>RCW:</u> | RCW 46.55.030 |
| <u>WHO'S TAXED:</u> | 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). |
| <u>TAX RATE:</u> | \$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. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1985 \$100/company + \$50/truck annually (original & renewal) |
| <u>2011–13 ESTIMATE:</u> | Included in <i>Vehicle Business License (formerly Group IV)</i> |
| <u>2013–15 FORECAST:</u> | Included in <i>Vehicle Business License (formerly Group IV)</i> |
| <u>VALUE OF INCREASE:</u> | Minimal <i>See Vehicle Business Licenses (formerly Group IV), page 101</i> |

*18th Amendment tax or fee

| | |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Transporter License Fee and Plate Fees* |
| <u>RCW:</u> | RCW 46.76.040 (original) RCW 46.76.050 (renewal) |
| <u>WHO'S TAXED:</u> | 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. |
| <u>TAX RATE:</u> | \$25 For original license \$15 For annual renewal license \$ 2 Per set of plates to be attached to vehicles being delivered |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Motor Vehicle Account |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1947 \$25 original license; \$15 renewal; \$2 per set of plates (new plates required each year) 1990 Provision requiring new plate each year deleted |
| <u>2011–13 ESTIMATE:</u> | Included in <i>Vehicle Business License (formerly Group IV)</i> |
| <u>2013–15 FORECAST:</u> | Included in <i>Vehicle Business License (formerly Group IV)</i> |
| <u>VALUE OF INCREASE:</u> | Minimal <i>See Vehicle Business Licenses (formerly Group IV), page 101</i> |

*18th Amendment tax or fee

| | |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Trip Permit Fee and Surcharge** |
| <u>RCW:</u> | RCW 46.16A.320 RCW 46.17.400 |
| <u>WHO'S TAXED:</u> | Vehicle owners temporarily moving an unlicensed vehicle; generally used by commercial drivers who do not enter Washington frequently enough to make prorated licensing cost effective; also used by vehicle owners in the state who want to move an unlicensed vehicle on the public roads. Permit is good for three consecutive days; no more than three such permits may be used for a single vehicle during a 30-day period, except for recreational vehicles, which are limited to two permits in a one-year period. |
| <u>TAX RATE:</u> | \$25 for three days |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | State Patrol Highway Account: \$ 5 Motor Vehicle Account: \$16 Highway Safety Account: \$ 3 General Fund: \$ 1 |
| <u>DISTRIBUTION & USE:</u> | Appropriated for highway-related purposes, drivers programs, and general government. Surcharge revenue assigned to Motor Vehicle Account (CVISN, weigh-in-motion programs) when collected from motor carriers. Surcharge revenue assigned to Motor Vehicle Account (for congestion relief) when collected from nonmotor carriers. |
| <u>TAX EXEMPTIONS:</u> | Farm vehicles pay a farm trip permit, see page 52 (<i>Farm Trip Permit</i>). |
| <u>TAX HISTORY:</u> | 1957 \$2.50 to \$7.50; 3 day maximum; \$2 admin fee 1961 \$.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; 3 permits per 30 days; includes \$6 admin fee, \$3 filing fee, and \$1 excise tax. Restricted recreational vehicles to two permits per year 1999 Added \$5 surcharge to fund weigh-in-motion programs and congestion relief 2002 Set fee at \$15, retained \$5.00 surcharge 2005 Established farm vehicle trip permit fee of \$6.50 |
| <u>2011–13 ESTIMATE:</u> | \$6.8 million |
| <u>2013–15 FORECAST:</u> | \$6.8 million |
| <u>VALUE OF INCREASE:</u> | \$161,000 per \$1 fee increase per biennium |

**Some revenues deposited in General Fund

REVENUE SOURCE:

Vehicle Business Licenses (formerly Group IV)

RCW:

[RCW 46.70.061](#)

WHO'S TAXED:

Businesses that sell or manufacture vehicles.

See: Hulk Haulers, Scrap Processors, and Wreckers License Plate Fees; Tow Truck Operator Fee; and Transporter License and Plate Fees.

TAX RATE:

Annual Fee – Original License

| | |
|--------------------------------------|---------------------------|
| Dealer – Principal place of business | \$975 (Effective 10/1/12) |
| Dealer – Subagency | \$100 |
| Dealer – Temporary subagent | \$100 |
| Manufacturer | \$500 |

Annual Fee – Renewals

| | |
|--------------------------------------|---------------------------|
| Dealer – Principal place of business | \$325 (Effective 10/1/12) |
| Dealer – Subagency | \$ 25 |
| Manufacturer | \$250 |

ADMINISTERED BY:

Department of Licensing

WHERE DEPOSITED:

Motor Vehicle Account

DISTRIBUTION & USE:

Appropriated for highway-related purposes

TAX EXEMPTIONS:

None

TAX HISTORY:

Dealers, Principal Place of Business:

| | |
|------|-----------------------------------------------------|
| 1959 | Original license \$50; renewal \$20 (RCW 46.70.060) |
| 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 (RCW 46.70.060) |
| 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 |

2011–13 ESTIMATE: \$3.38 million

2013–15 FORECAST: \$3.48 million

VALUE OF INCREASE: Not available

Note: The revenue estimates shown on this page include revenue described on the following pages of this manual:

- *Tow Truck Operator Fee, page 98; and*
- *Transporter License Fee and Plate Fees, page 99.*

REVENUE SOURCE:

Vehicle Certificate of Title and Inspection Fee*

RCW:

[RCW 46.17.100](#) Application Fee
[RCW 46.17.120](#) Stolen vehicle check fee
[RCW 46.17.130](#) (VIN inspection fee)

WHO'S TAXED:

Applicants for vehicle certificate of ownership (includes motor and nonmotor 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.

TAX RATE:

Certificate of title application fee, \$15.00
Stolen vehicle check, \$15 if previously registered in another state or country; \$65 for all other VIN inspections.

ADMINISTERED BY:

Department of Licensing

WHERE DEPOSITED:

Motor Vehicle Account
Multimodal Account
Transportation 2003 (Nickel) Account

DISTRIBUTION & USE:

Certificate of title application fee: \$5 to Multimodal Account; \$10 to Nickel Account
Stolen vehicle check fee deposited into the Motor Vehicle Account
VIN Inspection Fee: \$15 to the State Patrol Highway Account; \$50 to the Motor Vehicle Account (RCW 46.68.410)

TAX EXEMPTIONS:

None

TAX HISTORY:

1937 50 cents
1951 \$1
1974 \$1 certificate of ownership; \$10 inspection fee.
1989 \$1 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$20 inspection fee if not.
1990 \$1.25 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$20 inspection fee if not
2002 \$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..
2003 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.
2008 Effective July 2008, title fees formerly distributed to the Air Pollution Control and Vessel Response Accounts are distributed to the Transportation 2003 Account.
2012 Effective October 1, 2012, \$15.00 certificate of ownership fee

*18th Amendment tax or fee

2011–13 ESTIMATE: Certificates of Ownership: \$35.8 million
Inspections: \$11.6 million

2013–15 FORECAST: Certificates of Ownership: \$65.9 million
Inspections: \$12.3 million

VALUE OF INCREASE: Certificates of Ownership: \$4.0 million per \$1 fee increase per
biennium
Inspections: \$0.8 million per \$1 fee increase per biennium

REVENUE SOURCE: **Vehicle Registration Fee (License Fee)***

RCW: [RCW 46.17.350](#)
[RCW 46.68.030](#) (disposition)
[RCW 46.68.035](#) (disposition)
[RCW 46.68.045](#) (disposition)
[RCW 46.68.350](#) (disposition)

WHO'S TAXED: Owners of passenger cars, motorcycles, motor homes, for-hire vehicles (6 or less passenger capacity), taxicabs, horseless carriages, restored vehicles, stage vehicles with 6 or fewer seats, travel trailers, other trailers not subject to the combined licensing fee, and tow trucks; other vehicles must pay the License fee by weight (see *License Fee by Weight, page 60*); personal trailers are subject to a separate fee (see *Private Use Single-Axle Trailer Fee, page 82*).

TAX RATE: Original registration \$30; renewal registration \$30.

10-cent study fee and 50-cent field service fee formerly collected in conjunction with vehicle registration eliminated by Chapter 1, 1st Special Session, Laws of 2000 (Initiative 695).

ADMINISTERED BY: Department of Licensing

| <u>WHERE DEPOSITED:</u> | <u>Original</u> | <u>Renewal</u> |
|--------------------------------|-----------------|----------------|
| State Patrol Highway Account | \$20.35 | \$20.35 |
| Ferry Operations Account | 2.02 | .93 |
| Motor Vehicle Account | <u>7.63</u> | <u>8.72</u> |
| TOTAL | \$30.00 | \$30.00 |

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

TAX EXEMPTIONS: 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](#))

TAX HISTORY: Original & Renewal

| | |
|------|---------|
| 1909 | \$3.00 |
| 1917 | \$5.00 |
| 1919 | \$10.00 |
| 1932 | \$3.00 |
| 1949 | \$5.00 |
| 1949 | \$6.50 |
| 1961 | \$6.90 |
| 1965 | \$8.00 |
| 1969 | \$9.40 |

*18th Amendment tax or fee

| | <u>Original</u> | <u>Renewal</u> |
|------|---------------------------------------------------------|----------------|
| 1977 | \$13.40 | \$ 9.40 |
| 1981 | \$23.00 | \$19.00 |
| 1987 | \$27.75 | \$23.75 |
| 2000 | \$30.00 | \$30.00 |
| 2002 | Changed distribution of Original fee | |
| 2005 | Private use single-axle trailers removed from basic fee | |

2011–13 ESTIMATE: \$293 million

2013–15 FORECAST: \$302 million

VALUE OF INCREASE: \$9.6 million per \$1 fee increase per biennium

| | | | | | | | | | | | | | | | | | |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------|------|-------|-----|--------------------------------------------------------------------|-----|----------------------------------|------|--------|------|--------|------|--------|------|--------|
| <u>REVENUE SOURCE:</u> | Vessel Pilot License Fee | | | | | | | | | | | | | | | | |
| <u>RCW:</u> | RCW 88.16.090 | | | | | | | | | | | | | | | | |
| <u>WHO'S TAXED:</u> | 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. | | | | | | | | | | | | | | | | |
| <u>TAX RATE:</u> | \$6,500 per year | | | | | | | | | | | | | | | | |
| <u>ADMINISTERED BY:</u> | Board of Pilotage Commissioners | | | | | | | | | | | | | | | | |
| <u>WHERE DEPOSITED:</u> | Pilotage Account | | | | | | | | | | | | | | | | |
| <u>DISTRIBUTION & USE:</u> | Appropriated for administration and operations of the Board of Pilotage Commissioners. | | | | | | | | | | | | | | | | |
| <u>TAX EXEMPTIONS:</u> | None | | | | | | | | | | | | | | | | |
| <u>TAX HISTORY:</u> | <table> <tr> <td>1935</td> <td>\$100</td> </tr> <tr> <td>1977</td> <td>\$250</td> </tr> <tr> <td>979</td> <td>Not to exceed \$1000; set by Board of Pilotage Commissioners (BPC)</td> </tr> <tr> <td>986</td> <td>Not to exceed \$1500; set by BPC</td> </tr> <tr> <td>1995</td> <td>\$2500</td> </tr> <tr> <td>2001</td> <td>\$3000</td> </tr> <tr> <td>2007</td> <td>\$6000</td> </tr> <tr> <td>2011</td> <td>\$6500</td> </tr> </table> | 1935 | \$100 | 1977 | \$250 | 979 | Not to exceed \$1000; set by Board of Pilotage Commissioners (BPC) | 986 | Not to exceed \$1500; set by BPC | 1995 | \$2500 | 2001 | \$3000 | 2007 | \$6000 | 2011 | \$6500 |
| 1935 | \$100 | | | | | | | | | | | | | | | | |
| 1977 | \$250 | | | | | | | | | | | | | | | | |
| 979 | Not to exceed \$1000; set by Board of Pilotage Commissioners (BPC) | | | | | | | | | | | | | | | | |
| 986 | Not to exceed \$1500; set by BPC | | | | | | | | | | | | | | | | |
| 1995 | \$2500 | | | | | | | | | | | | | | | | |
| 2001 | \$3000 | | | | | | | | | | | | | | | | |
| 2007 | \$6000 | | | | | | | | | | | | | | | | |
| 2011 | \$6500 | | | | | | | | | | | | | | | | |
| <u>2011–13 ESTIMATE:</u> | \$810,000 per biennium | | | | | | | | | | | | | | | | |
| <u>2013–15 FORECAST:</u> | \$715,000 per biennium | | | | | | | | | | | | | | | | |
| <u>VALUE OF INCREASE:</u> | 1% increase in fee per biennium is minimal | | | | | | | | | | | | | | | | |

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|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Vessel Registration Fee |
| <u>RCW:</u> | RCW 88.02.640 |
| <u>WHO'S TAXED:</u> | Owners of registered vessels |
| <u>TAX RATE:</u> | \$10.50 per year |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | General Fund |
| <u>DISTRIBUTION & USE:</u> | 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. |
| <u>TAX EXEMPTIONS:</u> | 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 nonfederally regulated waters, and commercial fishing vessels assessed by Department of Revenue (RCW 88.02.030). |
| <u>TAX HISTORY:</u> | 1984 \$6.00 annual registration fee 1994 \$10.50 annual registration fee |
| <u>2011–13 ESTIMATE:</u> | \$5.2 million |
| <u>2013–15 FORECAST:</u> | \$5.1 million |
| <u>VALUE OF INCREASE:</u> | \$476,600 per \$1 fee increase per biennium |

| | |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Vessel Visitor Permit |
| <u>RCW:</u> | RCW 88.02.610 RCW 88.02.640 (disposition) |
| <u>WHO'S TAXED:</u> | Vessels owned by nonresidents brought into Washington temporarily, for no more than six months in a continuous 12-month period. |
| <u>TAX RATE:</u> | \$30 at the time of issuance of identification document |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | Treasurer's Office |
| <u>DISTRIBUTION & USE:</u> | Allocated as follows: <ul style="list-style-type: none"> (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 |
| <u>TAX EXEMPTIONS:</u> | None |
| <u>TAX HISTORY:</u> | 1998 \$25 2002 \$30 |
| <u>2011–13 ESTIMATE:</u> | Minimal |
| <u>2013–15 FORECAST:</u> | Minimal |
| <u>VALUE OF INCREASE:</u> | Minimal |

| | |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REVENUE SOURCE:</u> | Watercraft Excise Tax** |
| <u>RCW:</u> | RCW 82.49.010 |
| <u>WHO'S TAXED:</u> | Owners of taxable vessels. |
| <u>TAX RATE:</u> | One half of 1% (\$5.00 per \$1,000 of taxable value per year) or \$5.00, whichever is greater. |
| <u>ADMINISTERED BY:</u> | Department of Licensing |
| <u>WHERE DEPOSITED:</u> | General Fund |
| <u>DISTRIBUTION & USE:</u> | 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. |
| <u>TAX EXEMPTIONS:</u> | 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, human-powered vessels, and commercial fishing vessels currently paying property tax (RCW 82.49.020, 88.02.030). |
| <u>TAX HISTORY:</u> | 1984 One half of 1% (\$5.00 per \$1,000 of taxable value per year) or \$5.00, whichever is greater. |
| <u>2011–13 ESTIMATE:</u> | \$24.2 million |
| <u>2013–15 FORECAST:</u> | \$22.9 million |
| <u>VALUE OF INCREASE:</u> | \$4.8 million per biennium for each \$1 per \$1,000 of taxable value increase per year. |

** Revenues deposited in General Fund