State Taxes and Fees

Overview and Table of Contents

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

The taxes and fees in this section are arranged in alphabetical order. The gas tax information can be found under the title "motor vehicle fuel and special fuel taxes."

The Department of Revenue’s Tax Reference Manual 2010 provides more information about Washington State taxes.

The fee inventory on fiscal.wa.gov also provides information on fees charged by the Departments of Licensing and Transportation.

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

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### Summary of Transportation Taxes and Fees, 2015-17
(November 2014 Transportation Revenue Forecast)
* denotes a fee which is restricted all or in part by the 18th Amendment

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<tr>
<th>Revenue Source</th>
<th>Amount</th>
<th>2015-17 Forecast</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aircraft Dealers License Fee</td>
<td>$75 per calendar year</td>
<td>Minimal</td>
</tr>
<tr>
<td></td>
<td>$10 for additional certificates</td>
<td></td>
</tr>
<tr>
<td>Aircraft Excise Tax</td>
<td>$20-$125 per year by type of aircraft</td>
<td>$0.6 million to General Fund</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$0.07 million to Aeronautics Account</td>
</tr>
<tr>
<td>Aircraft Fuel Tax</td>
<td>11 cents per gallon</td>
<td>$5.3 million</td>
</tr>
<tr>
<td>Aircraft Registration Fee</td>
<td>$15 per year per aircraft</td>
<td>$0.21 million</td>
</tr>
<tr>
<td>Camper Registration Fee*</td>
<td>$4.90 Original; $3.50 Renewal</td>
<td>$0.18 million</td>
</tr>
<tr>
<td>Commercial Driver License</td>
<td>$17 per year, or $102 every six years, in addition to the fee for basic driver license</td>
<td>$8.9 million</td>
</tr>
<tr>
<td></td>
<td>$10 for instruction permit</td>
<td></td>
</tr>
<tr>
<td>Commercial Vehicle Safety Enforcement Fee*</td>
<td>$16 per vehicle per year</td>
<td>$5.6 million</td>
</tr>
<tr>
<td>Copies of Driver's Record*</td>
<td>$13 per copy</td>
<td>$65.4 million</td>
</tr>
<tr>
<td></td>
<td>$6.50 to Highway Safety Fund (HSF)</td>
<td>$32.7 million to HSF</td>
</tr>
<tr>
<td></td>
<td>$6.50 to State Patrol Highway Account (WSP)</td>
<td>$32.7 million to WSP</td>
</tr>
<tr>
<td>Driver Instruction Permit</td>
<td>$25 for photo or non-photo (good for one year)</td>
<td>$5.7 million</td>
</tr>
<tr>
<td>Driver License Examination Fee</td>
<td>$35 per exam</td>
<td>$18.4 million</td>
</tr>
<tr>
<td>Driver License Fee</td>
<td>$9 per year or $54 for six year license</td>
<td>$114.3 million</td>
</tr>
<tr>
<td>Driver License Reinstatement Fee</td>
<td>$75 (non-alcohol-related offense)</td>
<td>$12.5 million</td>
</tr>
<tr>
<td></td>
<td>$150 (alcohol-related offense)</td>
<td></td>
</tr>
<tr>
<td>Duplicate Driver License Fee</td>
<td>$20 per license/ ID card/ permit</td>
<td>$11.9 million</td>
</tr>
<tr>
<td>Electric Vehicle License Fee*</td>
<td>$100 per year</td>
<td>$1.9 million</td>
</tr>
<tr>
<td>Enhanced Driver License/Identification Card Fee</td>
<td>$18 additional fee for original or renewal with driver license or identification card, 6 years ($3 per year if less than 6 years)</td>
<td>$3.4 million</td>
</tr>
<tr>
<td>Farm Exempt Decal Fee*</td>
<td>$5 one-time fee</td>
<td>Minimal</td>
</tr>
<tr>
<td>Farm Vehicle Reduced Gross Weight Fee*</td>
<td>Fee varies by weight, starting at $24.50 for vehicles up to 4,000 pounds</td>
<td>$2.0 million</td>
</tr>
<tr>
<td>Farm Vehicle Trip Permit Fee*</td>
<td>$6.25 for partial month, up to four permits authorized per year</td>
<td>$6,600</td>
</tr>
<tr>
<td>Fee Category</td>
<td>Description</td>
<td>Revenue Forecast</td>
</tr>
<tr>
<td>--------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>Ferry Fares*</td>
<td>Fares set by Transportation Commission + 25 cent vessel replacement surcharge</td>
<td>$351.9 million (fares), of which $7.85 million is attributable to the 25 cent surcharge</td>
</tr>
<tr>
<td>For-Hire Business Permit and Vehicle Certificates</td>
<td>For-Hire: $110 original business license (no renewal) $55 per year per vehicle for certificate (original, changed, or duplicate) Limousine: $350 per year business license $75 per year per vehicle for certificate $20 Changed and duplicate vehicle certificates $25 Training course applications</td>
<td>For-Hire $0.3 million Limousine $0.98 million</td>
</tr>
<tr>
<td>Hulk Haulers, Scrap Processors, Wreckers License Fees*</td>
<td>$10 original, renewal--Hulk Haulers $25 original, $10 renewal--Scrap Processors $25 original, $10 renewal--Wreckers</td>
<td>Included in Vehicle Business License Revenue Forecast</td>
</tr>
<tr>
<td>Ignition Interlock Device Fee</td>
<td>$20 per month per device</td>
<td>$4.0 million</td>
</tr>
<tr>
<td>International Fuel Tax Agreement Decals*</td>
<td>$10 per set of decals per year</td>
<td>$0.68 million</td>
</tr>
<tr>
<td>License Fee by Weight*</td>
<td>$38 to $3,400 per year</td>
<td>$360.1 million</td>
</tr>
<tr>
<td>License Plate Fees*</td>
<td>$10 per plate; $4 motorcycle plate, $1 per set of replacement license plate tabs $20 per vehicle for retaining current license plate number $10 transfer fee</td>
<td>Original: $26.0 million Plate replacement: $33.8 million Plate number retention: $0.18 million</td>
</tr>
<tr>
<td>Log Truck Additional Weight Permit*</td>
<td>$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</td>
<td>Included in Special Permit Fee for Oversize/Overweight Movements</td>
</tr>
<tr>
<td>Mobile Home Title Elimination Fee*</td>
<td>$25 per application (set by DOL Director)</td>
<td>Minimal</td>
</tr>
<tr>
<td>Monthly Declared Gross Weight Fee*</td>
<td>$2 for each month vehicle used plus a $2 admin fee (paid in addition to prorated license fee by weight)</td>
<td>$1.1 million</td>
</tr>
<tr>
<td>Motor Home Weight Fee</td>
<td>$75 annual fee</td>
<td>$10.0 million</td>
</tr>
<tr>
<td>Motor Vehicle Fuel Tax &amp; Special Fuel Tax*</td>
<td>37.5 cents per gallon</td>
<td>$2,420.6 million (net for distribution)</td>
</tr>
<tr>
<td>Motor Vehicle Weight Fee</td>
<td>Motor Vehicle Weight fee at $10, $20 and $30 for most vehicles</td>
<td>$120.7 million</td>
</tr>
<tr>
<td>Motorcycle Endorsement Fee/Instruction Permits</td>
<td>$12 initial 6 year endorsement ($2/year) $30 renewal endorsement, every 6 years ($5/year) $5 examination fee $15 instruction permit</td>
<td>$4.66 million</td>
</tr>
<tr>
<td>Service Description</td>
<td>Fee Details</td>
<td>Revenue Forecast</td>
</tr>
<tr>
<td>----------------------------------------------------------</td>
<td>-------------------------------------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>Natural Gas and Propane Fee*</td>
<td>$145.63 to $786.25 per year</td>
<td>Minimal</td>
</tr>
<tr>
<td></td>
<td>Includes $5.00 handling fee</td>
<td></td>
</tr>
<tr>
<td>Occupational Driver's License Fee</td>
<td>$100 application fee</td>
<td>$2.2 million</td>
</tr>
<tr>
<td>Off-Road Vehicle Use Permits</td>
<td>$18 annual permit</td>
<td>$3.0 million</td>
</tr>
<tr>
<td></td>
<td>$7 for 60-day temporary permit</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$5 transfer fee</td>
<td></td>
</tr>
<tr>
<td>Personalized License Plates</td>
<td>$52 for original plates</td>
<td>$8.1 million</td>
</tr>
<tr>
<td></td>
<td>$42 for renewal</td>
<td></td>
</tr>
<tr>
<td></td>
<td>In addition to regular vehicle registration fee</td>
<td></td>
</tr>
<tr>
<td>Private Use Single-Axle Trailer Fee*</td>
<td>$15 annual fee for trailers of 2,000 pound scale weight or less</td>
<td>$14.1 million</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proportional Registration Plates and Fees*</td>
<td>$10 apportioned plates</td>
<td>$82.1 million</td>
</tr>
<tr>
<td></td>
<td>$2 cab card</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$2 tabs</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$4.50 transaction fee</td>
<td></td>
</tr>
<tr>
<td>Recreational Vehicle Sanitary Disposal Fee*</td>
<td>$3.00</td>
<td>$1.4 million</td>
</tr>
<tr>
<td>Reflectorized Plate Fee*</td>
<td>$2 per plate</td>
<td>$12.2 million</td>
</tr>
<tr>
<td>Rental Vehicle Sales Tax</td>
<td>5.9% of rental contract amount</td>
<td>$59.6 million</td>
</tr>
<tr>
<td>Retail Sales and Use Tax on Motor Vehicles</td>
<td>0.3% of selling price in addition to state and local sales taxes</td>
<td>$82.7 million</td>
</tr>
<tr>
<td>Special License Plates*</td>
<td>$0 - $45</td>
<td>Minimal</td>
</tr>
<tr>
<td>Special Permit for Oversize/Overweight Movement*</td>
<td>Single Trip -- $10</td>
<td>$15.6 million</td>
</tr>
<tr>
<td></td>
<td>30 day permit (Oversize) - $10 to $20</td>
<td></td>
</tr>
<tr>
<td></td>
<td>30 day permit (Overweight) $70 to $90</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1 year permit (Oversize) - $100 to $150</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1 year permit (Overweight garbage trucks) - $42/1000 lbs.</td>
<td></td>
</tr>
<tr>
<td>Tolling SR 167 HOT Lanes</td>
<td>$0.50 to $9.00 dynamic toll</td>
<td>HOT lanes pilot program expires June 30, 2015</td>
</tr>
<tr>
<td>Tolling – I-405 Express Toll Lanes*</td>
<td>To be set by Transportation Commission in 2015</td>
<td>TBD</td>
</tr>
<tr>
<td>Tolling – SR 520 Bridge</td>
<td>Varies depending on the day of the week, time of day and type of customer Toll schedule</td>
<td>$123.0 million</td>
</tr>
<tr>
<td>Tolling - Tacoma Narrows Bridge*</td>
<td>$5.50 Cash Toll</td>
<td>$152.1 million</td>
</tr>
<tr>
<td></td>
<td>$4.50 Electronic Toll</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$6.50 Pay By Mail</td>
<td></td>
</tr>
<tr>
<td>Tow Truck Capacity Fee*</td>
<td>$25 per year in addition to the basic motor vehicle license fee, but in lieu of the License Fee by Weight</td>
<td>$0.07 million</td>
</tr>
<tr>
<td>Tow Truck Operator Fee*</td>
<td>$100 per year for business; $50 per vehicle per year</td>
<td>Included in Vehicle Business License Revenue Forecast</td>
</tr>
</tbody>
</table>
| **Transporter License Fee and Plates*** | $25 for new license  
$15 for annual renewal  
$2 per set of plates | Included in Vehicle Business License Revenue Forecast |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Trip Permit Fee</strong>*</td>
<td>$25 for three days</td>
<td>$7.1 million</td>
</tr>
<tr>
<td><strong>Trip Permit, Special Fuel Users</strong></td>
<td>$30</td>
<td>$0.44 million</td>
</tr>
</tbody>
</table>
| **Vehicle Business Licenses*** | Original fee (Renewal fee)  
Dealer, Principal location--$975 ($325)  
Dealer, Subagency--$100 ($25)  
Dealer Temporary subagent--$100 ($25)  
Manufacturer--$500 ($25) | $3.36 million  
(includes license fee revenue from hulk haulers, scrap processors, wreckers, tow trucks, and transporters) |
| **Vehicle Certificate of Title and Inspection Fees*** | $15 Certificate of Title  
$15 Stolen Vehicle Check  
$65 WSP VIN Inspection | $13.0 million Inspection  
$65.46 million Certificate |
| **Vehicle Registration Fee (License Fee)*** | $30 Original & Renewal | $321.9 million |
| **Vehicle Transaction Service Fees*** | $5 service fee for each renewal or obtain initial vehicle registration (county auditors & DOL transactions only)  
$12 service fee for title transactions | $38.9 million |
| **Vessel Pilot License Fee** | $6,500 per year | $0.75 million |
| **Vessel Registration Fee** | $10.50 per year | $5.3 million |
| **Vessel Visitor Permit** | $30 at the time of issuance of identification document. | Minimal |
| **Watercraft Excise Tax** | 0.5% of fair market value ($5 minimum) | $25.3 million |
| **Wheeled All-Terrain Vehicles*** | On-road $12 initial and renewal  
Off-road $18 initial and renewal  
Both: $2 metal tag, every 7 years | On-road use $85,000  
Off-road use $140,600 |

*18th Amendment tax or fee, all or in part
# Washington State Vehicle Counts for Fiscal Year 2014

Vehicles paying Basic License Fee ($30)

- Passenger Cars and Cabs: 4,529,669
- Motor Homes: 65,975
- Travel Trailers: 126,313
- Motorcycles: 229,822
- Other Trailers: 107,205
- Tow Trucks: 1,390

Vehicles paying Weight-based Registration Fee (Trucks)

- Trucks: 1,459,229
- For Hire, Buses, Stages: 3,225
- Combination License Fee Trailers: 67,337
- Prorate Motor Vehicles: 27,662

Vehicles paying Varying Fees

- Restored and Antiques: 9,631
- Campers: 24,177
- Mopeds: 9,040
- Exempt: 6,404
- Personal Trailers: 440,741
- Off-Road Vehicles: 82,244
- Wheeled All-Terrain Vehicles: 424
- Snowmobiles: 24,688

**Total Washington State Highway and Off-Road Vehicle Registrations:** 7,215,178
**REVENUE SOURCE:** Aircraft Dealers License Fee

**AUTHORIZED:**
- RCW 14.20.050
- RCW 14.20.060 (where deposited)

**WHO PAYS:** Aircraft dealers

**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.

**EXEMPTIONS:** None

**HISTORY:**
- 1955 $25 per calendar year
- 1998 $75 per calendar year

**2013-15 ESTIMATE:** Minimal

**2011-13 FORECAST:** Minimal

**VALUE OF INCREASE:** Minimal
REVENUE SOURCE: Aircraft Excise Tax

AUTHORIZED: 
RCW 82.48.030
RCW 82.48.080 (where deposited)

WHO PAYS: Aircraft owner

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

ADMINISTERED BY: Department of Transportation – Aviation Division

WHERE DEPOSITED: General Fund 90%; Aeronautics Account 10%

DISTRIBUTION & USE: 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.

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

HISTORY:
1949 1% of fair market value of aircraft per year
1967 $15 single-engine aircraft; $25 multiengine
1983 See current tax rates above

2013–15 ESTIMATE: $630,503 General Fund
$70,056 Aeronautics Account

2015–17 FORECAST: $637,290 General Fund
$70,810 Aeronautics Account
REVENUE SOURCE: **Aircraft Fuel Tax**

AUTHORIZED:  

RCW 82.42.020  
RCW 82.42.090 (where deposited)

WHO PAYS:  

Aircraft fuel users

RATE:  

11 cents per gallon

ADMINISTERED BY:  

Department of Licensing

WHERE DEPOSITED:  

Aeronautics Account

DISTRIBUTION & USE:  

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

EXEMPTIONS:  

Commercial use, farm use, research, testing, training, emergency medical air transport entities (RCW 84.42.030).

HISTORY:  

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

2013–15 ESTIMATE:  

$5.0 million  
2015–17 FORECAST:  

$5.3 million  

VALUE OF INCREASE:  

$457,100 per one-cent increase per biennium

For comprehensive information on the Aviation Fuel Tax, see JLARC's [2011 Tax Preference Performance Reviews](http://www.jlarc.wa.gov/), pages 23 to 34.
REVENUE SOURCE: Aircraft Registration Fee

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

WHO PAYS: Aircraft Owner

RATE: $15 per annum per aircraft

ADMINISTERED BY: Department of Transportation – Aviation Division

WHERE DEPOSITED: Aeronautics Account

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

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

HISTORY:

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

2013–15 ESTIMATE: $205,035

2015–17 FORECAST: $207,400

VALUE OF INCREASE: $13,670 per $1 fee increase per biennium
Camper Registration Fee

**REVENUE SOURCE:** Camper Registration Fee
18th Amendment tax or fee

**AUTHORIZED:**
RCW 46.17.350
RCW 46.68.030(1) (where deposited)

**WHO PAYS:** Vehicle owner

**RATE:** Original $4.90, renewal $3.50; paid annually.

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** Motor Vehicle Account

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

**EXEMPTIONS:** None

**HISTORY:**
1971 $3.50 per year
1975 Original $4.90; renewal $3.50

**2013-15 ESTIMATE:** $176,300

**2015-17 FORECAST:** $179,700

**VALUE OF INCREASE:** $49,500 per $1 fee increase per biennium
**REVENUE SOURCE:** Commercial Driver License

**AUTHORIZED:** RCW 46.20.049

**WHO PAYS:** Drivers endorsed to operate specialized vehicles (e.g., large trucks, buses); went into effect in 1989.

**RATE:** $102 every six years in addition to $54 for basic driver license; $10 for instruction permit

$17/year if extended for a period other than five six years

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** Highway Safety Fund

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

**EXEMPTIONS:** None

**HISTORY:**

- 1967 Original endorsement not to exceed $10; renewal not to exceed $8
- 1969 Original not to exceed $10; renewal fee eliminated
- 1985 Original not to exceed $10; renewal not to exceed $3
- 1989 Original, renewal not to exceed $12; $5 instruction permit
- 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
- 2013 (June) Original, renewal proportionately increased from $8 to $102 – term went from 5 year to 6 year

**2013-15 ESTIMATE:** $6.3 million

**2015-17 FORECAST:** $8.9 million

**VALUE OF INCREASE:** $95,400 per $1 increase per biennium
REVENUE SOURCE: **Commercial Vehicle Safety Enforcement Fee**
18th Amendment tax or fee

AUTHORIZED: [RCW 46.17.315](#)

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

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

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: State Patrol Highway Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

EXEMPTIONS: Vehicles owned by transportation businesses which are rate-regulated by the WUTC: passenger charter companies, auto transportation companies, solid waste collection companies, household goods carriers ([RCW 46.32.080(1)](#)).

Motor vehicles owned by farmers for their own products ([RCW 46.32.080(2)](#)).

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

2013-15 ESTIMATE: $5.1 million

2015-17 FORECAST: $5.6 million
<table>
<thead>
<tr>
<th>REVENUE SOURCE:</th>
<th>Copies of Driver's Records</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>18th Amendment tax or fee, in part</td>
</tr>
<tr>
<td>AUTHORIZED:</td>
<td>RCW 46.52.130</td>
</tr>
<tr>
<td>WHO PAYS:</td>
<td>Drivers; insurance companies, employers or prospective employers, volunteer organizations, transit authorities; alcohol/drug assessment or treatment agencies; city attorneys and county prosecuting attorneys, state colleges, universities, or agencies, or units of local government, superintendent of public instruction</td>
</tr>
<tr>
<td>RATE:</td>
<td>$13 per copy of any Department of Licensing record (records for confidential use only are not available).</td>
</tr>
<tr>
<td>ADMINISTERED BY:</td>
<td>Department of Licensing</td>
</tr>
<tr>
<td>WHERE DEPOSITED:</td>
<td>$6.50 to Highway Safety Fund</td>
</tr>
<tr>
<td></td>
<td>$6.50 to State Patrol Highway Account</td>
</tr>
<tr>
<td>DISTRIBUTION &amp; USE:</td>
<td>Appropriated to cover driver and highway related purposes.</td>
</tr>
<tr>
<td>EXEMPTIONS:</td>
<td>None</td>
</tr>
<tr>
<td>HISTORY:</td>
<td>1961 $1.00 per abstract</td>
</tr>
<tr>
<td></td>
<td>1963 $1.50</td>
</tr>
<tr>
<td></td>
<td>1985 $3.50</td>
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<tr>
<td></td>
<td>1987 $4.50</td>
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<tr>
<td></td>
<td>2002 $5.00</td>
</tr>
<tr>
<td></td>
<td>2007 $10.00</td>
</tr>
<tr>
<td></td>
<td>2012 $13.00</td>
</tr>
<tr>
<td>2013-15 ESTIMATE:</td>
<td>$65.2 million</td>
</tr>
<tr>
<td>2015-17 FORECAST:</td>
<td>$65.4 million</td>
</tr>
<tr>
<td>VALUE OF INCREASE:</td>
<td>$5.0 million per $1 fee increase per biennium</td>
</tr>
</tbody>
</table>
REVENUE SOURCE:  Driver Instruction Permit

AUTHORIZED:  
RCW 46.20.055  
RCW 46.68.041 (where deposited)

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

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

ADMINISTERED BY:  Department of Licensing

WHERE DEPOSITED:  Highway Safety Fund

DISTRIBUTION & USE:  Appropriated for driver-related programs.

EXEMPTIONS:  None

HISTORY:
- 1965  $1.50
- 1979  $2.50
- 1985  $5.00
- 2002  $15.00
- 2006  $20.00
- 2012  $25.00

2013-15 ESTIMATE:  $6.1 million

2015-17 FORECAST:  $5.7 million

VALUE OF INCREASE:  $227,900 per $1 fee increase per biennium

(See Motorcycle Endorsement Fee/Instruction Permit, page 77)
REVENUE SOURCE: **Driver License Examination Fee**

AUTHORIZED: [RCW 46.20.120](#)  
RCW 46.68.041 (where deposited)

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

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

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Highway Safety Fund

DISTRIBUTION & USE: Appropriated for driver-related programs.

EXEMPTIONS: None

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

2013-15 ESTIMATE: $19.4 million

2015-17 FORECAST: $18.4 million

VALUE OF INCREASE: $524,660 per $1 fee increase per biennium
REVENUE SOURCE: Driver License Fee

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

WHO PAYS: Drivers

RATE: $54 for 6-year license (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

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Highway Safety Fund

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

EXEMPTIONS: None

HISTORY:
- 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
- 2013 $54 for six year license

2013-15 ESTIMATE: $109.6 million

2015-17 FORECAST: $114.3 million

VALUE OF INCREASE: $2.3 million per $1 fee increase per biennium
REVENUE SOURCE: Driver License Reinstatement Fee

AUTHORIZED: 
RCW 46.20.311
RCW 46.68.041 (where deposited)

WHO PAYS: Drivers who have had their licenses suspended; drivers may not receive a new license following suspension or revocation until the reinstatement fee has been paid.

RATE: $75 (nonalcohol-related offense)
$150 (alcohol-related offense)

ADMINISTERED BY: Department of Licensing

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

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

EXEMPTIONS: None

HISTORY:
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

2013-15 ESTIMATE: $13.1 million

2015-17 FORECAST: $12.5 million

VALUE OF INCREASE: $178,680 per $1 fee increase per biennium
REVENUE SOURCE: Duplicate Driver License Fee

AUTHORIZED: 
RCW 46.20.200
RCW 46.68.041 (where deposited)

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

RATE: $20 per license/identification card/permit

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Highway Safety Fund

DISTRIBUTION & USE: Appropriated for driver-related programs

EXEMPTIONS: None

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

2013-15 ESTIMATE: $12.1 million

2015-17 FORECAST: $11.9 million

VALUE OF INCREASE: $595,170 per $1 fee increase per biennium
<table>
<thead>
<tr>
<th><strong>REVENUE SOURCE:</strong></th>
<th><strong>Electric Vehicle License Fee</strong></th>
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<tbody>
<tr>
<td></td>
<td>18th Amendment tax or fee</td>
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<tr>
<th><strong>AUTHORIZED:</strong></th>
<th><strong>RCW 46.17.323</strong></th>
</tr>
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<table>
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<tr>
<th><strong>WHO PAYS:</strong></th>
<th>Owners of electric vehicles which use propulsion units powered solely by electricity.</th>
</tr>
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<tr>
<th><strong>RATE:</strong></th>
<th>$100 per year</th>
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<tr>
<th><strong>ADMINISTERED BY:</strong></th>
<th>Department of Licensing</th>
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<tr>
<th><strong>WHERE DEPOSITED:</strong></th>
<th>Up to $1 million, deposited in Motor Vehicle Fund.</th>
</tr>
</thead>
</table>

Over $1 million:
- Seventy percent to the Motor Vehicle Fund;
- Fifteen percent to the Transportation Improvement Account;
- Fifteen percent to the Rural Arterial Trust account.

<table>
<thead>
<tr>
<th><strong>DISTRIBUTION &amp; USE:</strong></th>
<th>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.</th>
</tr>
</thead>
</table>

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<tr>
<th><strong>EXEMPTIONS:</strong></th>
<th>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.</th>
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<tr>
<th><strong>HISTORY:</strong></th>
<th>2012 $100</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>2013-15 ESTIMATE:</strong></th>
<th>$1.1 million</th>
</tr>
</thead>
</table>

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<tr>
<th><strong>2015-17 FORECAST:</strong></th>
<th>$1.9 million</th>
</tr>
</thead>
</table>

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<thead>
<tr>
<th><strong>VALUE OF INCREASE:</strong></th>
<th>$19,000 per $1 fee increase per biennium</th>
</tr>
</thead>
</table>
REVENUE SOURCE: Enhanced Driver License/Identification Card Fee

AUTHORIZED: RCW 46.20.202 (fee set by WAC 308-105-100)
              RCW 46.68.041 (where deposited)

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

RATE: $18 for 6 year license, original or renewal with driver license or identification card. $3 per year if extended for period other than 6 years.

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Highway Safety Fund

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

EXEMPTIONS: None

HISTORY: 2007 $15 additional fee original or renewal with driver license or identification card
          2013 $18 additional fee original or renewal with driver license or identification card

2013-15 ESTIMATE: $3.3 million

2015-17 FORECAST: $3.4 million

VALUE OF INCREASE: $205,300 per $1 fee increase per biennium
<table>
<thead>
<tr>
<th><strong>REVENUE SOURCE:</strong></th>
<th><strong>Farm Exempt Decal Fee</strong></th>
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<tbody>
<tr>
<td></td>
<td>18th Amendment tax or fee</td>
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<tr>
<th><strong>AUTHORIZED:</strong></th>
<th><strong>RCW 46.17.325</strong></th>
</tr>
</thead>
</table>

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<thead>
<tr>
<th><strong>WHO PAYS:</strong></th>
<th>Owners of farm vehicles as defined in RCW 46.04.181, 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.</th>
</tr>
</thead>
</table>

<table>
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<tr>
<th><strong>RATE:</strong></th>
<th>$5, one-time charge; valid as long as vehicle is used as a farm vehicle.</th>
</tr>
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<tr>
<th><strong>ADMINISTERED BY:</strong></th>
<th>Department of Licensing</th>
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</thead>
</table>

<table>
<thead>
<tr>
<th><strong>WHERE DEPOSITED:</strong></th>
<th>Motor Vehicle Account</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>DISTRIBUTION &amp; USE:</strong></th>
<th>As appropriated for highway-related purposes</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>EXEMPTIONS:</strong></th>
<th>None</th>
</tr>
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<table>
<thead>
<tr>
<th><strong>HISTORY:</strong></th>
<th>1967 $5</th>
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<table>
<thead>
<tr>
<th><strong>2013-15 ESTIMATE:</strong></th>
<th>Minimal</th>
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<thead>
<tr>
<th><strong>2015-17 FORECAST:</strong></th>
<th>Minimal</th>
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</thead>
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<table>
<thead>
<tr>
<th><strong>VALUE OF INCREASE:</strong></th>
<th>Minimal</th>
</tr>
</thead>
</table>
REVENUE SOURCE: **Farm Vehicle Reduced Gross Weight Fee***
18th Amendment tax or fee

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

WHO PAYS: Vehicle owners registering their farm vehicles with gross weight of 4,000 pounds or more.

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

ADMINISTERED BY: Department of Licensing

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

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

EXEMPTIONS: None

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

See the tax history for the License Fees by Weight (formerly Combined License Fee), page 61.

2013-15 ESTIMATE: $2 million
2015-17 FORECAST: $2 million

VALUE OF INCREASE: Data is not available for estimating increases.
**REVENUE SOURCE:** Farm Vehicle Trip Permit Fee
18th Amendment tax or fee

**AUTHORIZED:**
- RCW 46.17.400 (fee schedule)
- RCW 46.68.035 (where deposited)

**WHO PAYS:** 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).

**RATE:** $6.25 for partial month, up to four permits authorized per year.

**ADMINISTERED BY:** Department of Licensing

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

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

**EXEMPTIONS:** None

**HISTORY:**
- 2005 Farm trip permit created at $6.25
- 2013-15 ESTIMATE: $6,514
- 2015-17 FORECAST: $6,600

**VALUE OF INCREASE:** Minimal
**REVENUE SOURCE:** Ferry Fares

18th Amendment tax or fee

**AUTHORIZED:**

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

**WHO PAYS:** Vehicles and passengers using ferries

**RATE:**

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

  25 cent vessel replacement surcharge on each fare

**ADMINISTERED BY:** Department of Transportation – Washington State Ferries

**WHERE DEPOSITED:** Puget Sound Ferry Operations Account

Capital Vessel Replacement Account

**DISTRIBUTION & USE:** Appropriated for ferry system operations.

**EXEMPTIONS:**

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

**HISTORY:**

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

$340.3 million total ferry farebox revenue (includes $7.47 million revenue from the 25 cent vessel replacement surcharge). Assumes no future fare increases.

### 2015-17 FORECAST:

$351.9 million total ferry farebox revenue (includes $7.85 million revenue from the 25 cent vessel replacement surcharge). Assumes future fare increases.

### VALUE OF INCREASE:

$3 million per 1% increase in all farebox revenue per biennium
REVENUE SOURCE: For-Hire Business Permit and Vehicle Certificates

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

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

RATE:

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

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

ADMINISTERED BY: Department of Licensing
WHERE DEPOSITED: Highway Safety Fund
DISTRIBUTION & USE: For support of driver-related programs
EXEMPTIONS: None
HISTORY:

For-Hire
1947 $5 one-time-only charge; $1 annual fee per vehicle for certificates.
1993 Annual fee increased to $20
2012 For-Hire (WAC 308-89-060)
$20 Original and renewals for hire business applications
$20 Original, changed and duplicate vehicle certificates
2013 For Hire (WAC 308-89-060)
$110 Original and renewals for hire business applications
$55 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

2013-15 ESTIMATE:  For-Hire  $300,000
                     Limousine  $965,700

2015-17 FORECAST:  For-Hire  $300,000
                     Limousine  $982,500

VALUE OF INCREASE:  For-Hire $4,056 per $1 fee  increase per biennium
                     Limousine $5,600 per $1 fee  increase per biennium
REVENUE SOURCE: **Hulk Haulers and Scrap Processors, Wreckers License Fees**

18th Amendment tax or fee

AUTHORIZED:

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

WHO PAYS:

Hulk haulers – businesses that transport destroyed vehicles or parts (Chapter 46.79 RCW)

Scrap processors – businesses that recycle salvage vehicles through baling and shredding (Chapter 46.79 RCW)

Wreckers – businesses that wreck vehicles for the purpose of selling second-hand parts (Chapter 46.80 RCW)

RATE:

- **Annual Fee**
  - Hulk Haulers: $10 new, $10 renewal
  - Scrap Processors: $25 new, $10 renewal
  - Wreckers: $25 new, $10 renewal

Special Plate Fee for Transported Vehicle: $5 original plate, $2 additional plates

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

TAX EXEMPTIONS: None

TAX HISTORY:

- Vehicle Wreckers: 1947 $5 original, $2 additional
- Hulk Haulers: 1971 $5 original, $2 additional
- Scrap Processors: 1971 $5 original, $2 additional

Plate fee, transported vehicle set in 1971

2013-15 ESTIMATE: Included in *Vehicle Business Licenses, page 101*

2015–17 FORECAST: Included in *Vehicle Business Licenses, page 101*

VALUE OF INCREASE: Minimal
**Transportation Resource Manual**

**State Taxes and Fees**

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**REVENUE SOURCE:**

**Ignition Interlock Device Fee**

**AUTHORIZED:**

RCW 46.20.385(6) (fee)
RCW 46.68.340 (where deposited)

**WHO PAYS:**

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 may submit an application for an ignition interlock driver’s license.

**RATE:**

$20 per month per device

**ADMINISTERED BY:**

Department of Licensing

**WHERE DEPOSITED:**

Ignition Interlock Device Revolving Account

**DISTRIBUTION & USE:**

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.

**EXEMPTIONS:**

None

**HISTORY:**

2008     $20

2013-15 ESTIMATE:  $3.8 million

2015-17 FORECAST:  $4.0 million

**VALUE OF INCREASE:**

$198,300 per $1 fee increase per biennium
REVENUE SOURCE: International Fuel Tax Agreement Decal

18th Amendment tax or fee

AUTHORIZED: RCW 82.38.110(8) (fee)
RCW 82.38.290 (where deposited)

WHO PAYS: Motor Carriers

RATE: $10 per year per set of decals

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Highway purposes

EXEMPTIONS: None

HISTORY: 2002 $10

2013-15 ESTIMATE: $670,300

2015-17 FORECAST: $680,000

VALUE OF INCREASE: $67,000 per $1 fee increase per biennium
REVENUE SOURCE: License Fee by Weight (formerly Combined Licensing Fee)
18th Amendment tax or fee

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

WHO PAYS: Vehicle owners registering trucks with gross weight of 4,000 pounds or more; commercial trailers; and prorate vehicles (i.e., vehicles engaged in interstate commerce; see Proportional Registration Plates and Fees, page 83.

RATE: In lieu of vehicle licensing fee, unless specifically exempt, annual fee (varies) based on weight; $38 to $3,400 per year.

ADMINISTERED BY: Department of Licensing

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

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

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

HISTORY: 1987 Effective January 1, 1987, with fees ranging from $27.75 to $1,085.95, depending on licensed gross weight of the vehicle
1990 $1 increase in filing fee, $4.75 increase for State Patrol, and 40% increase in gross weight fee; combined fee ranges from $37 to $1,518. 1957 Across-the-board increase of 10% for all fares; actual fare increases ranged from 0% to 15% due to rounding.
1993 Fee schedule extended to include vehicles with gross weight of up to 105,500 pounds, and $90 was added for vehicles weighing more than 40,000 pounds that are used to tow trailers; combined fee ranges from $37 to $2,973.
2002 Initiative 776 limited combined fee to $30 for vehicles under 10,000 pounds licensed gross weight.
2003 15% increase in gross weight fee for vehicles over 10,000 pounds. New revenue to go into the Transportation 2003 (Nickel) Account.
2005 Increased fee for vehicles under 10,000 pounds gross weight
2006 Revised distribution percentages, adding a distribution to the Transportation Partnership Account.
2013-15 ESTIMATE: $355.5 million (includes $4.7 million from trailers; $86.3 million from prorate vehicles).

2015-17 FORECAST: $360.1 million (includes $4.8 million from trailers; $82.1 million from prorate vehicles).

VALUE OF INCREASE: $3.6 million per 1% increase per biennium
REVENUE SOURCE: License Plate Fees
18th Amendment tax or fee

AUTHORIZED: RCW 46.16A.200 (license plate requirements)
RCW 46.17.200 (fees and disposition of retention fee)
RCW 46.68.070 (where most license plate fees deposited)

WHO PAYS: Vehicle owners who purchase replacement plates and tabs.

RATE: $10 per plate
$4 per plate for motorcycles
$1 per set of replacement license plate tabs
$20 per vehicle retaining current license plate number
$10 license plate transfer fee

ADMINISTERED BY: Department of Licensing

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

DISTRIBUTION & USE: Appropriated for highway-related purposes.

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

HISTORY:
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).
2014 Requirement to periodically replace license plates removed. Plates must still be replaced at change of ownership.

2013-15 ESTIMATE:
Original Plates: $25.4 million
Plate Replacement: $32.1 million
Plate Number Retention: $1.3 million

2015-17 FORECAST:
Original Plates: $26.0 million
Plate Replacement: $33.8 million
Plate Number Retention: $0.18 million

VALUE OF INCREASE:
Original Plates: $1.4 million per $1 fee increase per biennium
Plate Replacement: $1.7 million per $1 fee increase per biennium
Plate Number Retention: $9,100 per $1 fee increase per biennium
REVENUE SOURCE: Log Truck Additional Weight Permit
18th Amendment tax or fee

AUTHORIZED: RCW 46.44.047 (fees and where deposited)

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

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

ADMINISTERED BY: Department of Transportation

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

EXEMPTIONS: None

HISTORY: 1953 $50

2013-15 ESTIMATE: Included in Special Permit Fee for Oversize/Overweight Movements

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

VALUE OF INCREASE: Minimal

The revenue associated with additional tonnage, special permit fees, and log tolerance permits are included in Special Permit Fee for Oversize/Overweight Movements, page 91.
| **REVENUE SOURCE:** | Mobile Home Title Elimination Fee  
18th Amendment tax or fee |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AUTHORIZED:</strong></td>
<td>RCW 65.20.090 (fee)</td>
</tr>
<tr>
<td><strong>WHO PAYS:</strong></td>
<td>Applicant for elimination of vehicle title when the mobile (manufactured) home is affixed to land owned by the applicant.</td>
</tr>
<tr>
<td><strong>RATE:</strong></td>
<td>$25 each application (set by DOL director)</td>
</tr>
<tr>
<td><strong>ADMINISTERED BY:</strong></td>
<td>Department of Licensing</td>
</tr>
<tr>
<td><strong>WHERE DEPOSITED:</strong></td>
<td>Motor Vehicle Account</td>
</tr>
<tr>
<td><strong>DISTRIBUTION &amp; USE:</strong></td>
<td>Appropriated for highway-related purposes</td>
</tr>
<tr>
<td><strong>EXEMPTIONS:</strong></td>
<td>None</td>
</tr>
<tr>
<td><strong>HISTORY:</strong></td>
<td>1990 $25 (set by DOL director)</td>
</tr>
<tr>
<td><strong>2013-15 ESTIMATE:</strong></td>
<td>Minimal</td>
</tr>
<tr>
<td><strong>2015-17 FORECAST:</strong></td>
<td>Minimal</td>
</tr>
<tr>
<td><strong>VALUE OF INCREASE:</strong></td>
<td>Minimal</td>
</tr>
</tbody>
</table>
REVENUE SOURCE: Monthly Declared Gross Weight Fee (formerly Monthly Combined Licensing Fee)
18th Amendment tax or fee

AUTHORIZED: RCW 46.17.360 (fee and disposition)

WHO PAYS: Vehicle owners purchasing licenses for periods of less than one year; for vehicles with a declared gross weight in excess of 12,000 pounds.

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

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes.

EXEMPTIONS: None

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

2013-15 ESTIMATE: $1.1 million
2015-17 FORECAST: $1.1 million

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

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

WHO PAYS: All motor homes

RATE: $75 annual fee

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Multimodal Account

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

EXEMPTIONS: None

HISTORY: 2005  Motor home weight fee established at $75

2013-15 ESTIMATE: $10.0 million

2015-17 FORECAST: $10.0 million

VALUE OF INCREASE: $133,000 per $1 fee increase per biennium
REVENUE SOURCE: Motor Vehicle Fuel Tax and Special Fuel Tax (Gas Tax)  
18th Amendment tax or fee

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 82.38.030 (special fuel tax rate)  
RCW 46.68.090 (distribution of motor fuel tax revenue)  
RCW 46.68.110 (distribution of amount allocated to cities and towns)  
RCW 46.68.120 (distribution of amount allocated to counties)

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

RATE:  
37.5 cents per gallon

ADMINISTERED BY:  
Department of Licensing

WHERE DEPOSITED:  
Motor Vehicle Account (RCW 46.68.070)  
Transportation 2003 (Nickel) Account (RCW 46.68.280)  
Transportation Partnership Account (RCW 46.68.290)  
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
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 exemptions only ([RCW 82.38.020](#))**:

- Dyed special fuel
- Government-owned vehicles used for road construction and maintenance
- Public owned fire-fighting equipment
- Mobile construction-type equipment
- U.S. government vehicles
- Heating fuel
- Incidental movement of off-road vehicles
- For logging operations on federal land

**TAX HISTORY:**

<table>
<thead>
<tr>
<th>Year</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1921</td>
<td>1 cent/gallon</td>
</tr>
<tr>
<td>1929</td>
<td>2 cents</td>
</tr>
<tr>
<td>1931</td>
<td>4 cents</td>
</tr>
<tr>
<td>1933</td>
<td>5 cents; off-highway refunds</td>
</tr>
<tr>
<td>1935</td>
<td>Fuel oil at 1/4 cent/gallon</td>
</tr>
<tr>
<td>1941</td>
<td>5 cents on use fuel (diesel)</td>
</tr>
<tr>
<td>1944</td>
<td>18th Amendment to State Constitution</td>
</tr>
<tr>
<td>1949</td>
<td>6.5 cents/repeal fuel oil tax of 1935</td>
</tr>
<tr>
<td>1961</td>
<td>7.5 cents</td>
</tr>
<tr>
<td>1967</td>
<td>9 cents</td>
</tr>
<tr>
<td>1977</td>
<td>11 cents</td>
</tr>
<tr>
<td>1979</td>
<td>12 cents</td>
</tr>
<tr>
<td>1981</td>
<td>13.5 cents</td>
</tr>
<tr>
<td>1982</td>
<td>12 cents (variable rate study decrease)</td>
</tr>
<tr>
<td>1983</td>
<td>16 cents</td>
</tr>
<tr>
<td>1984</td>
<td>18 cents</td>
</tr>
<tr>
<td>1990</td>
<td>22 cents (effective April 1, 1990)</td>
</tr>
<tr>
<td>1991</td>
<td>23 cents (effective April 1, 1991)</td>
</tr>
<tr>
<td>1999</td>
<td>Raised the imposition of the motor fuel tax from the distributor/dealer to the supplier (terminal-rack)</td>
</tr>
<tr>
<td>2003</td>
<td>28 cents (effective July 1, 2003)</td>
</tr>
<tr>
<td>2005</td>
<td>31 cents (effective July 1, 2005)</td>
</tr>
<tr>
<td>2006</td>
<td>34 cents (effective July 1, 2006)</td>
</tr>
<tr>
<td>2007</td>
<td>36 cents (effective July 1, 2007)</td>
</tr>
<tr>
<td>2008</td>
<td>37.5 cents (effective July 1, 2008)</td>
</tr>
</tbody>
</table>
2013-15 ESTIMATE: $2,389.4 million (net for distribution*)
2015-17 FORECAST: $2,420.6 million (net for distribution*)
VALUE OF INCREASE: $64.6 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**

Gas Tax Revenue Distribution is Based on the November 2014 Transportation Revenue Forecast

---

**37.5¢ Gas Tax Revenue - Distribution of $2,389.4 million**

2013-15 Biennium

- Motor Vehicle Account: 10.21¢ $660.4 m
- Transportation Improvement Board: 3.04¢ $195.8 m
- Cities: 2.96¢ $183.3 m
- Counties: 4.92¢ $297.7 m
- Transportation Partnership Account: 8.5¢ $541.6 m
- 2003 Transportation (Nickel) Account: 5.0¢ $318.6 m
- Special Category C Account: 0.75¢ $47.8 m
- Ferries: 1.08¢ $78.4 m

Numbers may not add due to rounding.
## Motor Fuel Tax Distributions

### 2009-11 BIENNium THROUGH 2015–17 BIENNium

(Dollars in Millions)

<table>
<thead>
<tr>
<th></th>
<th>09-11</th>
<th>11-13</th>
<th>13-15</th>
<th>15-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Gasoline Tax</td>
<td>$2,011.7</td>
<td>$2,001.8</td>
<td>$2,043.8</td>
<td>$2,058.6</td>
</tr>
<tr>
<td>Less: Non-Highway Refunds</td>
<td>7.4</td>
<td>12.3</td>
<td>16.6</td>
<td>16.5</td>
</tr>
<tr>
<td>Less: Tribal Reservation Refunds</td>
<td>40.9</td>
<td>51.5</td>
<td>55.8</td>
<td>57.8</td>
</tr>
<tr>
<td>Less: Aeronautics Transfer</td>
<td>0.6</td>
<td>0.6</td>
<td>0.6</td>
<td>0.6</td>
</tr>
<tr>
<td>Less: General Transfer</td>
<td>1.1</td>
<td>1.34</td>
<td>1.3</td>
<td>1.3</td>
</tr>
<tr>
<td>Less: Marine Transfer</td>
<td>11.7</td>
<td>12.3</td>
<td>12.6</td>
<td>12.7</td>
</tr>
<tr>
<td>Less: Outdoor RV Transfer</td>
<td>11.5</td>
<td>11.8</td>
<td>12.1</td>
<td>12.1</td>
</tr>
<tr>
<td>Less: Snowmobile Transfer</td>
<td>1.8</td>
<td>1.7</td>
<td>1.6</td>
<td>1.6</td>
</tr>
<tr>
<td><strong>Gross Special Fuel Tax</strong></td>
<td>480.5</td>
<td>481.5</td>
<td>497.5</td>
<td>522.7</td>
</tr>
<tr>
<td>Less: Refunds &amp; Transfers</td>
<td>40.3</td>
<td>49.1</td>
<td>26.5</td>
<td>31.4</td>
</tr>
<tr>
<td>Less: Tribal Reservation Refunds</td>
<td>4.0</td>
<td>6.2</td>
<td>9.0</td>
<td>10.1</td>
</tr>
<tr>
<td><strong>Less Administrative Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Licensing</td>
<td>15.9</td>
<td>15.4</td>
<td>16.0</td>
<td>16.4</td>
</tr>
<tr>
<td>State Treasurer</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td><strong>Net Fuel Tax for Distribution</strong></td>
<td><strong>$2,357.2</strong></td>
<td><strong>$2,321.1</strong></td>
<td><strong>$2,389.4</strong></td>
<td><strong>$2,420.6</strong></td>
</tr>
</tbody>
</table>

### Notes:

(1) Based on Fuel Tax Revenue Forecast November 2014.
(2) Net fuel tax is net of transfers and refunds for fuel used for non-highway purposes such as marine, snowmobile, and other non-highway uses.
(3) When compared to pie chart on previous page, excludes funds not available for distribution: $9.9 million for studies, state supervision purposes and CRAB allocations.
(4) 1.5% and 0.33% are transferred from the cities and the counties normal distribution to the state, for state supervision and studies, respectively.
(5) 1% of cities normal distribution is transferred to the Small City Pavement and Sidewalk Account for expenditure on the City Hardship Assistance Program.
(6) Less withholding for County Road Administration Board
(7) Less revenues transferred to Ferry Operations from Capron refunds to Island and San Juan counties.
### Distribution of 37.5-Cent Gas Tax*

#### Dedicated 23-Cent Distribution

**RCW 46.68.090**(2)

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Highway Program (Motor Vehicle Account)</td>
<td>44.3870%</td>
<td>10.21 cents</td>
</tr>
<tr>
<td>State Highway Program (Special Category C)</td>
<td>3.2609%</td>
<td>0.75 cents</td>
</tr>
<tr>
<td>Counties</td>
<td>19.2287%</td>
<td>4.42 cents</td>
</tr>
<tr>
<td>Cities</td>
<td>10.6961%</td>
<td>2.46 cents</td>
</tr>
<tr>
<td>Ferry Operations</td>
<td>2.3283%</td>
<td>0.54 cents</td>
</tr>
<tr>
<td>Ferry Capital Construction</td>
<td>2.3726%</td>
<td>0.55 cents</td>
</tr>
<tr>
<td>Rural Arterial Trust Program</td>
<td>2.5363%</td>
<td>0.58 cents</td>
</tr>
<tr>
<td>County Arterial Preservation Program</td>
<td>1.9565%</td>
<td>0.45 cents</td>
</tr>
<tr>
<td>Transportation Improvement Account</td>
<td>13.2236%</td>
<td>3.04 cents</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>100.00%</td>
<td>23.00 cents</td>
</tr>
</tbody>
</table>

#### Dedicated 5-Cent Distribution

**RCW 46.68.090**(3)

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

#### Dedicated 9.5-Cent Distribution

**RCW 46.68.090**(4)(c)(5)(c)(6)

<table>
<thead>
<tr>
<th>Account</th>
<th>Percentage</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transportation Partnership Account</td>
<td>83.3334%</td>
<td>8.50 cents</td>
</tr>
</tbody>
</table>

**RCW 46.68.090**(4)(a)(5)(a)

<table>
<thead>
<tr>
<th>Account</th>
<th>Percentage</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>City Distributions</td>
<td>8.3333%</td>
<td>0.50 cents</td>
</tr>
</tbody>
</table>

**RCW 46.68.090**(4)(b)(5)(b)

<table>
<thead>
<tr>
<th>Account</th>
<th>Percentage</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Distributions</td>
<td>8.3333%</td>
<td>0.50 cents</td>
</tr>
</tbody>
</table>

| **TOTAL**                                                | 100.00%    | 9.50 cents |

*DOL costs of collection, refunds, and transfers related to non-highway use of motor fuel are deducted from gross collections before the above distributions are calculated. 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
- 2013-2015 estimate: $650.5 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.
- 2013-2015 estimate: $318.6 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.
- 2013-2015 estimate: $541.6 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.
- 2013-2015 estimate: $47.8 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.
- 2013-2015 estimate: $37.2 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)
- 2013-2015 estimate: $195.8 million (excludes the $1.9 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.
- 2013-2015 estimate: $28.7 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 $9.5 million to Ferry Operations (RCW 46.080.68(5))
- 2013-2015 estimate: $297.7 million ($284.9 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.
- 2013-2015 estimate: $188.6 million ($183.3 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).
- 2013-2015 estimate: $34.1 million ($43.6 million after Capron redistributions from counties).

FERRY CAPITAL CONSTRUCTION

- Distribution: 0.55 cents
- Revenue deposited in Puget Sound Capital Construction Account
- 2013-2015 estimate: $34.8 million
REVENUE SOURCE: Motor Vehicle Weight Fee

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

WHO PAYS: 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 Motor Home Weight Fee, page 67. Fee is based on vehicle scale weight.

RATE: 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.

ADMINISTERED BY: Department of Licensing

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

DISTRIBUTION & USE: 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. RCW 46.68.415 declares that the fee must be used for transportation purposes and may not be used for the general support of state government.

EXEMPTIONS: None

HISTORY: 2005 Vehicle weight fee established at $10, $20, and $30 for most vehicles.

2013-15 ESTIMATE: $114.8 million

2015-17 FORECAST: $120.7 million

VALUE OF INCREASE: $11.5 million per $1 fee increase per biennium
**REVENUE SOURCE:** Motorcycle Endorsement Fee/Instruction Permit

**AUTHORIZED:**  
RCW 46.20.505 (exam and endorsement fee and disposition)  
RCW 46.20.510 (instruction permit fee and disposition)

**WHO PAYS:** Motorcycle drivers; applicant must be at least 16 years old and have a driver license.

**RATE:**  
$12 initial 6 year endorsement ($2/year)  
$30 renewal endorsement, every 6 years ($5/year)  
$5 exam fee  
$15 instruction permit

Motorcycle drivers must have their driver license specially endorsed, which requires passage of the motorcycle exam. Instruction permits are good for 90 days and may be renewed for a second 90-day period.

**ADMINISTERED BY:** Department of Licensing  
**WHERE DEPOSITED:** Motorcycle Safety Education Account  
**DISTRIBUTION & USE:** Appropriated for motorcycle safety education.

**EXEMPTIONS:** None

**HISTORY:**  
1967  $4 initial exam, $2 renewal exam  
1987  $6 initial exam, $4 renewal exam  
1988  $7 initial or new category, $5 renewal exam  
1989  $2 exam fee, $6 initial or new category endorsement, $7.50 renewal endorsement, $2.50 instruction permit  
1993  $2 exam fee, $6 initial or new category endorsement, $14 renewal endorsement, $2.50 instruction permit  
1999  $2 exam fee, $10 initial or new category endorsement, $25 renewal endorsement, $2.50 instruction permit  
2002  $5 exam fee, $15 renewal endorsement  
2012  $5 exam fee, $2 per year for initial or new category endorsement, $5 per year for renewal endorsement

**2013-15 ESTIMATE:** $4.32 million  
**2015-17 FORECAST:** $4.66 million  
**VALUE OF INCREASE:** $262,100 per $1 fee increase per biennium
### Natural Gas and Propane Fee

**18th Amendment tax or fee**

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

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

**WHO PAYS:**
Vehicles powered by natural gas or propane

**RATE:**
An annual license fee in lieu of the special fuel tax imposed by RCW 82.38.030 is imposed upon the use of natural gas and propane used in a motor vehicle based on the vehicle tonnage or gross vehicle weight (GVW) rating. The total fee imposed is the base fee in the schedule below, multiplied by the motor vehicle fee tax rate (currently 37.5 cents per gallon), divided by twelve cents per gallon, plus a five dollar handling fee.

<table>
<thead>
<tr>
<th>Vehicle Tonnage (GVW)</th>
<th>Base Fee</th>
<th>Total Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 6,000</td>
<td>$45.00</td>
<td>$145.63</td>
</tr>
<tr>
<td>6,001 - 10,000</td>
<td>$45.00</td>
<td>$145.63</td>
</tr>
<tr>
<td>10,001 - 18,000</td>
<td>$80.00</td>
<td>$255.00</td>
</tr>
<tr>
<td>18,001 - 28,000</td>
<td>$110.00</td>
<td>$348.75</td>
</tr>
<tr>
<td>28,001 - 36,000</td>
<td>$150.00</td>
<td>$473.75</td>
</tr>
<tr>
<td>36,001 and above</td>
<td>250.00</td>
<td>$786.25</td>
</tr>
</tbody>
</table>

**ADMINISTERED BY:**
Department of Licensing

**WHERE DEPOSITED:**
Motor Vehicle Account

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

**EXEMPTIONS:**
None

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

**2013-15 ESTIMATE:** Minimal

**2015-17 FORECAST:** Minimal

**VALUE OF INCREASE:** Minimal
REVENUE SOURCE: Occupational Driver License Fee

AUTHORIZED: RCW 46.20.380 (fee and disposition)

WHO PAYS: 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.

RATE: $100 nonrefundable application fee

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Highway Safety Fund

DISTRIBUTION & USE: Appropriated for support of driver-related programs

EXEMPTIONS: None

HISTORY: 1961 $10
           1985 $25
           2004 $100

2013-15 ESTIMATE: $2.1 million

2015-17 FORECAST: $2.2 million

VALUE OF INCREASE: $22,400 per $1 fee increase per biennium
REVENUE SOURCE: Off-Road Vehicle Use Permit

AUTHORIZED:
- RCW 46.17.350 (license fee)
- RCW 46.17.400 (temporary permit)
- RCW 46.17.410 (transfer fee)
- RCW 46.68.045 (where deposited)

WHO PAYS: Off-road vehicle owners

RATE:
- $18 for annual license fee
- $7 for 60-day temporary permit
- $5 transfer fee

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Non-highway and Off-Road Vehicle Activities Program (NOVA) Account receives a minimum of 82%; DOL may retain up to 18% for administrative costs.

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

EXEMPTIONS: None

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

2013-15 ESTIMATE: $2.9 million

2015-17 FORECAST: $3.0 million

VALUE OF INCREASE: $165,500 per $1 fee increase per biennium
REVENUE SOURCE: Personalized License Plates

AUTHORIZED: 
RCW 46.17.210 (fee)  
RCW 46.68.435 (where deposited)

WHO PAYS: Vehicle owners

RATE: $52 set of new plates, $42 for renewal of plates; paid in addition to the regular vehicle registration fee and any other required fees or taxes. Personalized plate fees are in addition to all other vehicle and license plate fees.

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Wildlife Account (104)  
Wildlife Rehabilitation Account (14A)

DISTRIBUTION & USE: Appropriated to Department of Licensing to cover administrative costs of program and to Department of Fish and Wildlife for wildlife protection and enhancement.

EXEMPTIONS: None

HISTORY: 
1973 $30 new, $20 renewal 
1991 $40 new, $30 renewal 
2007 $42 new, $32 renewal 
2013 $52 new, $42 renewal

2013-15 ESTIMATE: $7.8 million

2015-17 FORECAST: $8.1 million

VALUE OF INCREASE: $185,800 per $1 fee increase per biennium
<table>
<thead>
<tr>
<th>REVENUE SOURCE:</th>
<th>Private Use Single-Axle Trailer Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>18th Amendment tax or fee</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>AUTHORIZED:</th>
<th>RCW 46.17.350(1)(k) (fee)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>RCW 46.68.035 (disposition)</td>
</tr>
<tr>
<td></td>
<td>RCW 46.16A.440 (Reduced License Fee)</td>
</tr>
</tbody>
</table>

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

| RATE: | $15 annual fee |

| ADMINISTERED BY: | Department of Licensing |

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

| TOTAL | 100.000% |

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

| EXEMPTIONS: | Private use single-axle trailers that do not qualify for a reduced license fee are subject to the $30 vehicle registration fee under RCW 46.17.350. |

| HISTORY: | 2005 Single-axle trailer fee created at $15 |

| 2013-15 ESTIMATE: | $13.4 million |
| 2015-17 FORECAST: | $14.1 million |

| VALUE OF INCREASE: | $893,000 per $1 fee increase per biennium |
**REVENUE SOURCE:** Proportional Registration Plates and Fees

18th Amendment tax or fee

**AUTHORIZED:**
- Chapter 46.87 RCW (proportional registration generally)
- RCW 46.87.140 (pro-ration of registration fees)
- RCW 46.87.090 (replacement plate fees)
- RCW 46.87.130 ($4.50 transaction fee)
- RCW 46.87.050 (where deposited)
- RCW 46.68.035 (registration revenue distribution)

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

**RATE:**
- **Registration:** Under IRP, the cost of registration is based on the percentage of total miles traveled in member states and provinces; the base state or province collects the entire fee and transmits appropriate amounts to other states; applies to the combined licensing fee.
- **Apportioned plates:** $10 for vehicles required to display two apportioned plates and $5 for vehicles required to display one plate.
- **Cab card** (certificate of registration showing registered gross weight by jurisdiction): $2
- **Validation tab** (month/year tabs): $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.

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** Plate fees distributed to the Motor Vehicle Account.

Proportional Registration fees distributed as follows:

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

**DISTRIBUTION & USE:** Appropriated for highway-related purposes, to the State Patrol, and to Washington State Ferries.

**EXEMPTIONS:** None

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

**2013-15 ESTIMATE:** $86.3 million

**2015-17 FORECAST:** $82.1 million

**VALUE OF INCREASE:** $689,000 per 1% fee increase per biennium
REVENUE SOURCE: **Recreational Vehicle Sanitary Disposal Fee**

*18th Amendment tax or fee*

AUTHORIZED: **RCW 46.17.375 (fee)**

**RCW 46.68.170 (deposited)**

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

RATE: $3.00 fee

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: RV Account

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

EXEMPTIONS: None

HISTORY:

<table>
<thead>
<tr>
<th>Year</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1980</td>
<td>$1.00</td>
</tr>
<tr>
<td>1996</td>
<td>$3.00</td>
</tr>
</tbody>
</table>

2013–15 ESTIMATE: $1.35 million

2015–17 FORECAST: $1.4 million

VALUE OF INCREASE: $449,800 per $1 fee increase per biennium
<table>
<thead>
<tr>
<th>Revenue Source:</th>
<th>ReflectORIZED PLATE Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUTHORIZED:</td>
<td>18th Amendment tax or fee</td>
</tr>
<tr>
<td>AUTHORIZED:</td>
<td>RCW 46.17.200 (fee)</td>
</tr>
<tr>
<td>AUTHORIZED:</td>
<td>RCW 46.68.070 (where deposited)</td>
</tr>
<tr>
<td>WHO PAYS:</td>
<td>Vehicle owners</td>
</tr>
<tr>
<td>RATE:</td>
<td>$2 per plate</td>
</tr>
<tr>
<td>ADMINISTERED BY:</td>
<td>Department of Licensing</td>
</tr>
<tr>
<td>WHERE DEPOSITED:</td>
<td>Motor Vehicle Account</td>
</tr>
<tr>
<td>DISTRIBUTION &amp; USE:</td>
<td>Appropriated for highway-related purposes</td>
</tr>
<tr>
<td>EXEMPTIONS:</td>
<td>None</td>
</tr>
<tr>
<td>HISTORY:</td>
<td>1967 50 cents per plate</td>
</tr>
<tr>
<td></td>
<td>2005 $2 per plate</td>
</tr>
<tr>
<td>2013-15 ESTIMATE:</td>
<td>$11.8 million</td>
</tr>
<tr>
<td>2015-17 FORECAST:</td>
<td>$12.2 million</td>
</tr>
<tr>
<td>VALUE OF INCREASE:</td>
<td>$3.1 million per $1 fee increase per biennium</td>
</tr>
<tr>
<td>REVENUE SOURCE:</td>
<td><strong>Rental Vehicle Sales Tax</strong></td>
</tr>
<tr>
<td>---------------</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>AUTHORIZED:</td>
<td><strong>RCW 82.08.020 (2)</strong> (tax and disposition)</td>
</tr>
<tr>
<td>WHO PAYS:</td>
<td>Consumers who rent vehicles</td>
</tr>
<tr>
<td>RATE:</td>
<td>5.9% of rental contract amount</td>
</tr>
<tr>
<td>ADMINISTERED BY:</td>
<td>Department of Revenue</td>
</tr>
<tr>
<td>WHERE DEPOSITED:</td>
<td>Multimodal Transportation Account</td>
</tr>
<tr>
<td>DISTRIBUTION &amp; USE:</td>
<td>General Transportation</td>
</tr>
<tr>
<td>EXEMPTIONS:</td>
<td>Vehicles rented or loaned to customers by automotive repair businesses while the customers’ vehicles are under repair and vehicles licensed and operated as taxicabs (RCW 46.04.465).</td>
</tr>
<tr>
<td>HISTORY:</td>
<td>1992 5.9% of rental contract amount, in lieu of Motor Vehicle Excise Tax (MVET)</td>
</tr>
<tr>
<td></td>
<td>1998 Distribution of rental vehicle sales tax (in-lieu of MVET) aligned with the MVET</td>
</tr>
<tr>
<td></td>
<td>2000 With repeal of MVET, distributed changed from Transportation Fund to Multimodal Transportation Account.</td>
</tr>
<tr>
<td>2013-15 ESTIMATE:</td>
<td>$55.9 million</td>
</tr>
<tr>
<td>2015-17 FORECAST:</td>
<td>$59.6 million</td>
</tr>
<tr>
<td>VALUE OF INCREASE:</td>
<td>$9.5 million for each 1% increase in tax rate per biennium</td>
</tr>
</tbody>
</table>
REVENUE SOURCE: Retail Sales and Use Tax on Motor Vehicles

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

WHO PAYS: Consumers purchasing motor vehicles

RATE: 0.3% of selling price

ADMINISTERED BY: Department of Revenue

WHERE DEPOSITED: Multimodal Transportation Account

DISTRIBUTION & USE: General Transportation

EXEMPTIONS: Retail car rentals

HISTORY: 2003 0.3% of selling price

2013-15 ESTIMATE: $76.5 million

2015-17 FORECAST: $82.7 million

VALUE OF INCREASE: $2.6 million for each 0.01% increase in tax rate per biennium
REVENUE SOURCE: Special License Plates
18th Amendment tax or fee

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

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

RATE: Special license plates available to qualifying vehicle owners or qualifying vehicles which may have reduced fees:

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

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

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

Disabled American Veteran/Former Prisoner of War. RCW 46.18.235. Applicant must meet qualifications under RCW 46.18.235. No initial or renewal special license plate fees. Exempted from all licensing fees and excise taxes for one vehicle.

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

Gold Star. RCW 46.18.245. Applicant must be the 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 initial or renewal special license plate fees.

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

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

Medal of Honor. RCW 46.18.230. Applicant must have been awarded the Medal of Honor. No initial or renewal special license plate fees.
Military Affiliate Radio System. RCW 46.18.265. Applicant must have valid military affiliate radio system station license. $5 initial special license plate fee, no renewal fee. Distribution: RCW 46.68.070.

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

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

Purple Heart. RCW 46.18.280. Applicant must have been awarded a purple heart medal by any branch of the United States armed forces. No initial or renewal special license plate fees.

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

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 (with fee levels specified in RCW 47.17.220):

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

Baseball Stadium. RCW 46.18.215. $40 initial special license plate fee, $30 renewal fee. Distribution: State general fund.

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

Collegiate. RCW 46.18.225. $40 initial special license plate fee, $30 renewal fee. Distribution: RCW 46.68.430.

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

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

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

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


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**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** Motor Vehicle Account (108)

Special license plate fund depicted on plate

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

**EXEMPTIONS:** None

**REVENUE ESTIMATES:** See DOL’s Special License Plate Report:  
[http://www.dol.wa.gov/about/reports-to-the-legislature.html](http://www.dol.wa.gov/about/reports-to-the-legislature.html)
REVENUE SOURCE: 
Special Permit Fee for Oversize/Overweight Movements
18th Amendment tax or fee

AUTHORIZED: 
RCW 46.44.0941 (fees and disposition)
RCW 46.44.095 (temporary additional tonnage)

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

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

ADMINISTERED BY: 
Department of Transportation

WHERE DEPOSITED: 
Motor Vehicle Account

DISTRIBUTION & USE: 
 Appropriated for highway-related purposes

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

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

2013-15 ESTIMATE: 
$15.5 million (includes revenue from additional weight permits)

2015-17 FORECAST: 
$15.6 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.
REVENUE SOURCE: Tolling – SR 167 High Occupancy Toll (HOT) Lanes

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

WHO PAYS: Users of the SR 167 HOT Lanes

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

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

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

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

WHERE DEPOSITED: High-Occupancy Toll Lanes Operations Account

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

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

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

2013-15 ESTIMATE: $2.57 million

2015-17 FORECAST: SR167 HOT lanes tolling will sunset on June 30, 2015; additional legislation is needed to extend this revenue source.

VALUE OF INCREASE: $2.6 million per biennium if the pilot program was extended.
REVENUE SOURCE: Tolling – I-405 Express Toll Lanes
18th Amendment tax or fee

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

WHO PAYS: Users of the I-405 Express Lanes between Bellevue and Lynnwood; tolling is expected to begin in 2015

RATE: The Transportation Commission will set tolls in early 2015. The rate proposal and schedule for public hearings and adoption will be posted on the Commission’s I-405 Express Toll Lanes webpage.

Toll rates may vary by time of day, level of traffic congestion and other criteria as the Commission deems appropriate.

WSDOT must establish performance standards for the I-405 express lanes to insure average lane speeds of 45 mph at least 90% of the time during peak hours.

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

WHERE DEPOSITED: Interstate 405 Express Toll Lanes Operations Account

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

EXEMPTIONS: To be established by the Transportation Commission

HISTORY: 2011 Tolling authorized by Chapter 369 Laws of 2011
2015 Tolling begins

2013-15 ESTIMATE: $0

2015-17 FORECAST: To be determined.
REVENUE SOURCE: Tolling – SR 520 Bridge

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

WHO PAYS: Users of the SR 520 Bridge

RATE: Toll rate schedule effective July 1, 2014:
      http://www.wstc.wa.gov/HighwayTolling/SR520Bridge.htm

Toll rates vary according to time of day, type of customer and type of
vehicle. Two axle tolls range from $0 to $5.40, with the highest tolls
charged during peak hours to drivers who pay by mail. Trucks pay by
higher tolls based on the number of axles. Toll rates are adjusted for
inflation by 2.5% increase each year on July 1 through 2015; On July
1, 2016, toll rates will have a one-time increase of 15%.

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

WHERE DEPOSITED: State Route No. 520 Corridor Account

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

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

HISTORY:

2009    Tolling authorized by Chapter 472, Laws of 2009
2011    Toll collection begins December 29th, 2011
2012    Tolls increased by 2.5% on July 1
2013    Tolls increased by 2.5% on July 1
2014    Tolls increased by 2.5% on July 1

2013-15 ESTIMATE: $107 million for pledged SR 520 Bridge revenue

2015-17 FORECAST: $123 million for pledged SR 520 Bridge revenue

VALUE OF INCREASE: Cannot be determined due to the nature of dynamic tolling.
**REVENUE SOURCE:** Tolling – Tacoma Narrows Bridge

18th Amendment tax or fee

**AUTHORIZED:**

RCW 47.46.100 (tolls authorized)
RCW 47.56.165 (where deposited)

**WHO PAYS:** Users of the Tacoma Narrows Bridge

**RATE:** Toll rate schedule effective July 1, 2014, can be found on the Transportation’s Commission’s website and at WAC 468-270-070.

As of July 1, 2014 (two axle tolls): cash toll = $5.50; Good to Go (G2G) = $4.50 and Pay By Mail (PBM) = $6.50. Toll amounts increase for vehicles with more than four axles.

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

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

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

**EXEMPTIONS:** Vehicles providing service directly to the bridge: WSP vehicles providing service to the SR 16 corridor; DOT maintenance vehicles assigned to the bridge; and authorized emergency vehicles. See WAC 468-270-090 and 468-270-095.

**HISTORY:**

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

**2013-15 ESTIMATE:** $137.1 million for total Tacoma Narrows Bridge revenue

**2015-17 FORECAST:** $152.1 million for total Tacoma Narrows Bridge revenue

**VALUE OF INCREASE:** Cannot be determined due to the nature of dynamic tolling
**REVENUE SOURCE:** Tow Truck Capacity Fee
18th Amendment tax or fee

**AUTHORIZED:**
- RCW 46.17.335(2) (fee)
- RCW 46.68.030 (where deposited)

**WHO PAYS:** Any fixed-load motor vehicle equipped for lifting or towing any disabled, impounded, or abandoned vehicle.

**RATE:** $25 per annum in addition to the basic motor vehicle registration fee, but in lieu of the license fee by weight.

**ADMINISTERED BY:** Department of Licensing

**WHERE DEPOSITED:** Motor Vehicle Account

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

**EXEMPTIONS:** None

**HISTORY:**
- 1963 $25 per annum in lieu of combined licensing fee

**2013-15 ESTIMATE:** $67,600

**2015-17 FORECAST:** $66,000

**VALUE OF INCREASE:** $2,700 for each $1 increase
REVENUE SOURCE: **Tow Truck Operator Fee**
18th Amendment tax or fee

AUTHORIZED: [RCW 46.55.030](https://example.com/RCW_46.55.030) (fee and disposition)

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

RATE: $100 annual fee for business and $50 per truck per year (plus normal registration fee) for permit.

Special license plates not issued; each tow truck issued a permit indicating the class of the truck.

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

EXEMPTIONS: None

HISTORY: 1985 $100/company + $50/truck annually (original & renewal)

2013-15 ESTIMATE: Included in *Vehicle Business License*

2015-17 FORECAST: Included in *Vehicle Business License*

VALUE OF INCREASE: Minimal

*See Vehicle Business Licenses, page 101*
| REVENUE SOURCE: | **Transporter License Fee and Plate Fees**  
18th Amendment tax or fee |
|-----------------|--------------------------------------------------|
| AUTHORIZED:     | **RCW 46.76.040** (original)  
**RCW 46.76.050** (renewal) |
| WHO PAYS:       | Businesses that deal in transportation of vehicles owned by others (e.g., drive-away and tow-away services); does not apply to motor freight carriers licensed under RCW 81.80. |
| RATE:           | $25 For original license  
$15 For annual renewal license  
$2 Per set of plates to be attached to vehicles being delivered |
| ADMINISTERED BY:| Department of Licensing |
| WHERE DEPOSITED:| Motor Vehicle Account |
| DISTRIBUTION & USE: | Appropriated for highway-related purposes |
| EXEMPTIONS:     | None |
| HISTORY:        | 1947 $25 original license; $15 renewal; $2 per set of plates (new plates required each year)  
1990 Provision requiring new plate each year deleted |
| 2013-15 ESTIMATE: | Included in Vehicle Business Licenses |
| 2015-17 FORECAST: | Included in Vehicle Business Licenses |
| VALUE OF INCREASE: | Minimal  
*See Vehicle Business Licenses* on page 101.
REVENUE SOURCE: Trip Permit Fee
18th Amendment tax or fee, in part

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

WHO PAYS: 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.

RATE: $25 for three days

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: State Patrol Highway Account: $ 5
Motor Vehicle Account: $16
Highway Safety Account: $ 3
General Fund: $ 1

DISTRIBUTION & USE: Appropriated for commercial motor vehicle inspections, weigh stations and weigh-in-motion programs, congestion relief, highway safety-related purposes, drivers programs, and general government.

EXEMPTIONS: Farm vehicles pay a farm trip permit. See Farm Vehicle Trip Permit Fee on page 52.

HISTORY:
- 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: includes $6 admin fee, $3 filing fee, and $1 excise tax. Limited to 3 permits per 30 days. Restricted RVs to two permits per year
- 1999 Added $5 surcharge to fund weigh-in-motion programs and congestion relief. Total of fee and surcharge equals $15.
- 2002 Fee increased to $15: includes $11 admin fee, $3 filing fee, and $1 excise tax. Total of fee and surcharge equals $20.
- 2010 Increased fee to $25. No additional filing fee required. Surcharge retained. Total of fee and surcharge equals $30.
- 2011 $5 surcharge eliminated (effective July 1, 2011)

2013-15 ESTIMATE: $7 million
2015-17 FORECAST: $7.1 million

VALUE OF INCREASE: $161,000 per $1 increase per biennium
**REVENUE SOURCE:**  
Trip Permit, Special Fuel Users  
18th Amendment tax or fee

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

**WHO PAYS:**  
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.

**RATE:**  
$1 Filing fee (kept by county auditors or licensing agents to defray administrative expenses)  
$19 Motor Vehicle Account  
$5 State Patrol Highway Account for commercial vehicle inspections  
$5 Surcharge (to Motor Vehicle Account for weigh-in-motion program and congestion relief)  
$30 Total Per-Trip Permit

**ADMINISTERED BY:**  
Department of Licensing

**WHERE DEPOSITED:**  
Motor Vehicle Account and State Patrol Highway Account

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

**EXEMPTIONS:**  
None

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

**2013-15 ESTIMATE:**  
$420,000

**2015-17 FORECASE:**  
$436,400

**VALUE OF INCREASE:**  
$20,000 per $1 fee increase per biennium
**REVENUE SOURCE:**

**Vehicle Business Licenses**

18th Amendment tax or fee

**AUTHORIZED:**

RCW 46.70.061 (fees and disposition)

**WHO PAYS:**

Businesses that sell or manufacture vehicles.

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

**RATE:**

**Annual Fee – Original License**

- Dealer – Principal place of business: $975
- Dealer – Subagency: $100
- Dealer – Temporary subagent: $100
- Manufacturer: $500

**Annual Fee – Renewals**

- Dealer – Principal place of business: $325
- Dealer – Subagency: $25
- Manufacturer: $250

**ADMINISTERED BY:**

Department of Licensing

**WHERE DEPOSITED:**

Motor Vehicle Account

**DISTRIBUTION & USE:**

Appropriated for highway-related purposes

**EXEMPTIONS:**

None

**HISTORY:**

**Dealers, Principal Place of Business:**

1959  Original license $50; renewal $20 (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
2013-15 ESTIMATE: $3.41 million
2015-17 FORECAST: $3.36 million
VALUE OF INCREASE: Not available

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

– Hulk Haulers and Scrap Processors, Wreckers License Fees, page 58
– Tow Truck Operator Fee, page 97
– Transporter License Fee and Plate Fees, page 98
REVENUE SOURCE: Vehicle Certificate of Title and Inspection Fees
18th Amendment tax or fee, in part

AUTHORIZED:
- RCW 46.17.100 (application fee and disposition)
- RCW 46.17.120 (stolen vehicle check fee)
- RCW 46.17.130 (VIN inspection fee)
- RCW 46.68.020 (disposition of stolen vehicle check fee)
- RCW 46.68.410 (disposition of VIN inspection fee)

WHO PAYS:
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.

RATE:
- Certificate of title application fee, $15
- 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 ($15 of stolen vehicle check fee; $50 of VIN inspection fee)
- State Patrol Highway Account ($15 of VIN inspection fee)
- Multimodal Account ($5 of application fee)
- Transportation 2003 (Nickel) Account ($10 of application fee)

DISTRIBUTION & USE:
Highway and other transportation purposes

EXEMPTIONS:
None

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.
- 2007 VIN inspection fee raised to $65, $15 distributed to SPHA, remainder to MVA.
- 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.

2013-15 ESTIMATE:
- Certificates of Ownership: $64.1 million
- Inspections: $12.3 million
<table>
<thead>
<tr>
<th></th>
<th>2015-17 FORECAST:</th>
<th>VALUE OF INCREASE:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$65.46 million</td>
<td>Certificates of Ownership: $4.26 million per $1 fee increase per biennium</td>
</tr>
<tr>
<td></td>
<td>$13.0 million</td>
<td>Inspections: $0.8 million per $1 fee increase per biennium</td>
</tr>
</tbody>
</table>
Vehicle Registration Fee (License Fee)

**REVENUE SOURCE:**
Vehicle Registration Fee (License Fee)
18th Amendment tax or fee

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

**WHO PAYS:**
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 61); campers, off-road vehicles, personal trailers, snowmobiles, and wheeled all-terrain vehicles are subject to separate fees.

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

**ADMINISTERED BY:**
Department of Licensing

**WHERE DEPOSITED:**

<table>
<thead>
<tr>
<th>Account</th>
<th>Original</th>
<th>Renewal</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Patrol Highway Account</td>
<td>$20.35</td>
<td>$20.35</td>
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<tr>
<td>Ferry Operations Account</td>
<td>2.02</td>
<td>.93</td>
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<tr>
<td>Motor Vehicle Account</td>
<td>7.63</td>
<td>8.72</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$30.00</strong></td>
<td><strong>$30.00</strong></td>
</tr>
</tbody>
</table>

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

**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)

**HISTORY:**

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<tbody>
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<td>1909</td>
<td>$3.00</td>
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<tr>
<td>1917</td>
<td>$5.00</td>
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</tr>
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<td>1919</td>
<td>$10.00</td>
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<td>1932</td>
<td>$3.00</td>
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<td>1949</td>
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<td>1949</td>
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<td>1961</td>
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<td>1965</td>
<td>$8.00</td>
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<tr>
<td>1969</td>
<td>$9.40</td>
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<td>1977</td>
<td>$13.40</td>
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<td>198</td>
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<td>1987</td>
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<tr>
<td>2000</td>
<td>$30.00</td>
<td>$30.00</td>
</tr>
<tr>
<td>2002</td>
<td>Changed distribution of Original fee</td>
<td></td>
</tr>
<tr>
<td>2005</td>
<td>Private use single-axle trailers removed from basic fee</td>
<td></td>
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<td></td>
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<tr>
<td>------------------------</td>
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</tr>
<tr>
<td><strong>2013-15 ESTIMATE:</strong></td>
<td>$307.1 million</td>
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</tr>
<tr>
<td><strong>2015-17 FORECAST:</strong></td>
<td>$321.9 million</td>
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</tr>
<tr>
<td><strong>VALUE OF INCREASE:</strong></td>
<td>$11.5 million per $1 fee increase per biennium</td>
<td></td>
</tr>
</tbody>
</table>
REVENUE SOURCE: Vehicle Transaction Service Fees (formerly subagent fees)
18th Amendment tax or fee

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

WHO PAYS: Effective January 1, 2015, all vehicle owners (prior: only transactions at subagents)

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

ADMINISTERED BY: Department of Licensing

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

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

EXEMPTIONS: None

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

2013-15 ESTIMATE: $10.3 million
2015-17 FORECAST: $38.9 million
VALUE OF INCREASE: $5.9 million per $1 increase
REVENUE SOURCE: Vessel Pilot License Fee

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

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

RATE: $6,500 per year

ADMINISTERED BY: Board of Pilotage Commissioners

WHERE DEPOSITED: Pilotage Account

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

EXEMPTIONS: None

HISTORY:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>1935</td>
<td>$100</td>
</tr>
<tr>
<td>1977</td>
<td>$250</td>
</tr>
<tr>
<td>1979</td>
<td>Not to exceed $1000; set by Board of Pilotage Commissioners (BPC)</td>
</tr>
<tr>
<td>1986</td>
<td>Not to exceed $1500; set by BPC</td>
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<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>
</tbody>
</table>

2013-15 ESTIMATE: $0.75 million per biennium

2015-17 FORECAST: $0.75 million per biennium

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

**AUTHORIZED:**  
[RCW 88.02.640](#) (fees)  
[RCW 88.02.650](#) (where deposited)

**WHO PAYS:**  
Owners of registered vessels

**RATE:**  
$10.50 per year

**ADMINISTERED BY:**  
Department of Licensing

**WHERE DEPOSITED:**  
General Fund

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

**EXEMPTIONS:**  
Military and government vessels not for recreational use, foreign vessels, U.S. Customs cruising vessels, vessels registered and used in other states, vessels temporarily in Washington for repairs, vessels with less than 10 horsepower motors used as transportation from shore to a registered vessel, vessels under 16 feet with less than 10 horsepower motors used on non-federally regulated waters, and commercial fishing vessels assessed by Department of Revenue (RCW 88.02.030).

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

**2013-15 ESTIMATE:**  
$5.3 million

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

**VALUE OF INCREASE:**  
$469,100 per $1 fee increase per biennium
<table>
<thead>
<tr>
<th><strong>REVENUE SOURCE:</strong></th>
<th><strong>Vessel Visitor Permit</strong></th>
</tr>
</thead>
</table>
| **AUTHORIZED:**     | RCW 88.02.610 (authorized)  
                      | RCW 88.02.640 (fee and disposition) |
| **WHO PAYS:**       | Vessels owned by nonresidents brought into Washington temporarily, for no more than six months in a continuous 12-month period. |
| **RATE:**           | $30 at the time of issuance of identification document |
| **ADMINISTERED BY:**| Department of Licensing |
| **WHERE DEPOSITED:**| General Fund  
                      | Derelict Vessel Removal Account (RCW 79.100.100) |
| **DISTRIBUTION & USE:** | Allocated as follows: |
|                     | (a) Five dollars must be deposited in the derelict vessel removal account created in RCW 79.100.100; |
|                     | (b) The department may keep an amount to cover costs for providing the vessel visitor permit; |
|                     | (c) Any moneys remaining must be allocated to counties by the state treasurer for approved boating safety programs under RCW 88.02.650 |
| **EXEMPTIONS:**     | None |
| **HISTORY:**        | 1998 $25  
<pre><code>                  | 2002 $30 |
</code></pre>
<p>| <strong>2013-15 ESTIMATE:</strong> | Minimal |
| <strong>2015-17 FORECAST:</strong> | Minimal |
| <strong>VALUE OF INCREASE:</strong> | Minimal |</p>
<table>
<thead>
<tr>
<th><strong>REVENUE SOURCE:</strong></th>
<th><strong>Watercraft Excise Tax</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AUTHORIZED:</strong></td>
<td>RCW 82.49.010 (fee)</td>
</tr>
<tr>
<td></td>
<td>RCW 82.49.030 (disposition)</td>
</tr>
<tr>
<td><strong>WHO PAYS:</strong></td>
<td>Owners of taxable vessels.</td>
</tr>
<tr>
<td><strong>RATE:</strong></td>
<td>One half of 1% of fair market value or $5, whichever is greater</td>
</tr>
<tr>
<td><strong>ADMINISTERED BY:</strong></td>
<td>Department of Licensing</td>
</tr>
<tr>
<td><strong>WHERE DEPOSITED:</strong></td>
<td>General Fund</td>
</tr>
<tr>
<td><strong>DISTRIBUTION &amp; USE:</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>EXEMPTIONS:</strong></td>
<td>Vessels exempt from registration under Chapter 88.02 RCW, vessels used exclusively for commercial fishing purposes, vessels under 16 feet in overall length, vessels owned by the U.S. or any state or municipality in the U.S., vessels owned by a nonprofit engaged in youth character building, and vessels owned by a dealer which are not rented on a regular commercial basis (RCW 82.49.020).</td>
</tr>
<tr>
<td><strong>HISTORY:</strong></td>
<td>1984 One half of 1% of fair market value or $5, whichever is greater</td>
</tr>
<tr>
<td><strong>2013-15 ESTIMATE:</strong></td>
<td>$25.6 million</td>
</tr>
<tr>
<td><strong>2015-17 FORECAST:</strong></td>
<td>$25.3 million</td>
</tr>
<tr>
<td><strong>VALUE OF INCREASE:</strong></td>
<td>$5.1 million per biennium for each $1 per $1,000 of taxable value increase per year.</td>
</tr>
</tbody>
</table>
**REVENUE SOURCE:** Wheeled All-Terrain Vehicle

18th Amendment tax or fee, in part

**AUTHORIZED:**

RCW 46.17.350 (fee)
RCW 46.09.540 (disposition of on-road use vehicle fee)
RCW 46.09.510 (disposition of off-road use vehicle fee)

**WHO PAYS:**

Off-road vehicle owners

**RATE:**

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

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

**ADMINISTERED BY:**

Department of Licensing

**WHERE DEPOSITED:**

On-road use: Multiuse Roadway Safety Account in the Motor Vehicle Fund
Off-road use: Non-highway and Off-road Vehicle Account (NOVA)

**DISTRIBUTION & USE:**

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

**EXEMPTIONS:**

None

**HISTORY:**

2013 ESHB 1632 (Ch. 23 L 2013) created this new category of off-road vehicles; initial and renewal registration for on-road use is $12; for off-road use is $18.

**2013-15 ESTIMATE:**

On-road Use $45,800
Off-road Use $46,900

**2015-17 FORECAST:**

On-road Use $85,000
Off-road Use $140,600

**VALUE OF INCREASE:**

On-road Use $6,700 per $1 increase per biennium
Off-road Use $6,700 per $1 increase per biennium