
State Taxes and Fees

Overview and Table of Contents

This section summarizes most of the state's transportation taxes and fees, the major source of revenue for state transportation purposes. Bus mileage, outdoor advertising, and access permit revenue sources have not been included in this section. After being collected by the administering agency (usually the Department of Licensing), these user taxes and fees are sent to the State Treasurer, placed into accounts as directed by statute, and expended after being appropriated by the Legislature. This process is further explained in the *Funds* section of this manual.

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

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* 18th Amendment tax or fee

** Revenues deposited in General Fund

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

Transportation Taxes and Fees for 2009-11 Table

Revenue Source	Amount	2009-11 Forecast
Aircraft Dealers License Fee	\$75 per calendar year \$10 for additional certificates	Minimal
Aircraft Excise Tax	\$20-\$125 per year	\$527,300
Aircraft Fuel Tax	11 cents per gallon	\$4.9 million
Aircraft Registration Fee	\$15 per year per aircraft	\$180,900
Baseball Stadium License Plate	\$40 per year for original plates \$30 fee upon renewal registrations Paid in addition to the regular registration fees	Minimal
Camper Registration Fee*	\$4.90 Original; \$3.50 Renewal	\$198,600
Collegiate License Plate	\$40 original \$30 renewal per year	Not available
Commercial Driver License	\$30 every five years in addition to \$25 for basic driver license \$10 for instruction permit	\$2.2 million
Commercial Vehicle Safety Inspection Fee	\$16 per vehicle per year	\$4.7 million
Copies of Driver's Record	\$10 per copy \$5 to Highway Safety Fund (HSF) \$5 to State Patrol Highway Account (WSP)	\$60 million \$30 million to HSF \$30 million to WSP
Driver Instruction Permits	\$20 for photo or non-photo (good for one year)	\$7.9 million
Driver License Examination Fee	\$20 per exam	\$17.2 million
Driver License Fee	\$25 for five year license	\$56.9 million
Driver License Reinstatement Fee	\$75 (non-alcohol-related offense) \$150 (alcohol-related offense)	\$16.5 million
Duplicate Driver License Fee	\$15 per license/ ID card/ permit	\$7.1 million
Enhanced Driver License/Identification Card Fee	\$15 additional fee original or renewal with driver license or identification card	\$3.3 million
Farm Exempt Decal Fee*	\$5 one-time fee	Minimal
Farm Vehicle Reduced (on-road)-Gross Weight Fee*	License Fee by Weight (Annual) less \$23, divided by 2, plus \$23	\$2.3 million
Farm Vehicle Trip Permit Fee	\$6.25 for partial month, up to four permits authorized per year	Minimal
Ferry Fares	Set by Transportation Commission	\$301.3 million
For Hire (taxi) Business Permit and Vehicle Certificate	\$5 one-time permit fee \$20 per year per vehicle for certificate	Minimal

Hulk Haulers, Scrap Processors, Wreckers License Fees*	\$10 new, renewal--Hulk Haulers \$25 new, \$10 renewal--Scrap Processors \$25 new, \$10 renewal--Wreckers \$5 Original special license plates in addition to regular license plates \$2 Additional plates with same number	Included in Dealer Mfg/ Business License
International Fuel Tax Agreement Decals	\$10 per set per year	\$635,500
International/Nonresident Vessel Identification Document Fee	\$30 at the time of issuance of identification document. Good for no more than six months in a continuous 12-month period	Minimal
License Fee by Weight (formerly Combined License Fee)*	\$40 to \$3,402 per year	\$333.3 million
Log Truck Additional Weight Permit*	\$50 per year, prorated for shorter time periods \$35.50 if issued after July 1 \$25 if issued after October 1 \$12.50 if issued after January 1	Included in Special Permit Fee for Oversize/Overweight Movements
Mobile Home Title Elimination Fee*	\$25 per application (set by DOL Director)	Minimal
Monthly Declared Gross Weight Fee*	\$2 plus \$2 for each month vehicle used (paid in addition to prorated license fee by weight)	\$1.1 million
Motor Home Weight Fee	\$75 annual fee	\$10.4 million
Motor Vehicle Fuel Tax & Special Fuel Tax*	37.5 cents per gallon	\$2.350 billion (net for distribution)
Motor Vehicle Registration Fee (License Fee)*	\$30--Original & Renewal	\$282 million
Motor Vehicle Weight Fee	Motor Vehicle Weight fee at \$10, \$20 and \$30 for most vehicles	\$104 .5 million
Motorcycle Endorsement Fee/Instruction Permits	\$10 initial license, \$5 exam fee \$25 renewal endorsement, every five years \$15 instruction permit In addition to the basic drivers license	\$4.1 million
Natural Gas and Propane Fee*	\$145.63 to \$786.25 per year	Minimal
Occupational Driver's License Fee	\$100 application fee	\$2.0 million
Off-Road Vehicle Use Permits	\$18 annual permit \$7 for 60-day temporary permit \$10 transfer fee	\$3.5 million
Personalized Plates	\$40 for original plates \$30 for renewal In addition to regular vehicle registration fee	\$5.7 million
Prisoner of War/Disabled Veteran Plates	no fee	N/A
Private Use Single-Axle Trailer Fee	\$15 annual fee for trailers of 2,000 pound scale weight or less	\$12.7 million
Proportional Registration Plates and Fees***	\$10 Plates \$2 Cab Card \$2 Validation Tab \$4.50 Vehicle Transaction Fee	\$1.5 million
Reflectorized Plate Fee*	\$2 per plate	\$9.8 million

Rental Vehicle Sales Tax (in lieu of MVET)	5.9% of rental contract amount	\$43.7 million
Replacement Plate and Tab Fee*	\$10 per plate Replacement; \$2 Motorcycle plate Replacement, \$1 per set of replacement license plate tabs \$20 per vehicle for retaining current license plate number	\$25.9 million
Retail Sales and Use Tax on Motor Vehicles	0.3% of selling price in addition to state and local sales taxes	\$54.0 million
Rideshare Special License Plate Fee*	25 one-time plate fee	Minimal
Special Fuel Single Trip Permits*	\$30 (\$1 filing fee, \$15 administrative fee, \$9 excise tax, \$5 surcharge)	\$500,000
Special License Plates*	\$0 - \$45	N/A
Special Permit for Oversize/Overweight Movement*	Single Trip -- \$10 30 day permit (Oversize) - \$10 to \$20 30 day permit (Overweight) \$70 to \$90 1 year permit (Oversize) - \$100 to \$150 1 year permit (Overweight garbage trucks) - \$42/1000 lbs.	\$16.8 million
Tolling SR 167 HOT Lanes	\$.50 to \$9.00 dynamic toll	\$1.1. million
Tolling - Tacoma Narrows Bridge	\$4.00 Cash Toll \$2.75 Electronic Toll	\$89.7 million
Tow Truck Capacity Fee*	\$25 per year in addition to the basic motor vehicle license fee, but in lieu of the combined licensing fee	Minimal
Tow Truck Operator Fee*	\$100 per year for business; \$50 per vehicle per year	Included in Dealer Mfg/ Business License
Transporter License Fee and Plates*	\$25 for new license \$15 for annual renewal \$2 per set of plates	Included in Dealer Mfg/ Business License
Trip Permit Fee and Surcharge**	\$20 for three days (\$3 filing fee, \$11 administration fee, \$1 excise tax, \$5 surcharge)	\$5.8 million
Vanpool Registration Fee	\$25 per year in addition to basic registration fee	Minimal
Vehicle Business License	<i>Original fee (Renewal fee)</i> Dealer, Principal location--\$750 (\$250) Dealer, Subagency--\$100 (\$25) Dealer, Temporary subagent--\$125 (\$25) Manufacturer--\$750 (\$250)	\$3.1 million
Vehicle Certificate of Title and Inspection Fee*	Inspection--\$15 if previously registered in another state or country; \$50 for all other inspections Certificate of Title--\$5	\$4.7 million Inspection \$19.8 million Certificate
Vessel Pilot License Fee	\$3,000 per year	\$340,000
Vessel Registration Fee	\$10.50 per year	\$5.7 million
Watercraft Excise Tax**	0.5% of fair market value (\$5 minimum)	\$25.6 million

*18th Amendment tax or fee

** Revenues deposited in General Fund

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

Washington State Vehicle Counts as of October 2010

Passenger Cars	4,133,445
Trucks	1,192,816
Motorcycles	216,628
Commercial Vehicles	207,310
Commercial Trailers	66,610
Cabs	1,973
Farm	16,955
For Hire	2,245
Motorhomes	67,146
Travel Trailers	113,617
Campers	26,396
Utility Trailers	518,461
Exempt, antique, fixed load and other	<u>2,422</u>
Total Washington State Vehicles	6,566,024

REVENUE SOURCE: **Aircraft Dealers License Fee**

RCW: 14.20.050, 14.20.060

WHO'S TAXED: Aircraft dealers

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

ADMINISTERED BY: Department of Transportation – Aviation Division.

WHERE DEPOSITED: Aeronautics Account

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

TAX EXEMPTIONS: None

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

2009-11 ESTIMATE: Minimal

2011-13 FORECAST: Minimal

VALUE OF INCREASE: Minimal

<u>REVENUE SOURCE:</u>	Aircraft Excise Tax
<u>RCW:</u>	82.48.030
<u>WHO'S TAXED:</u>	Aircraft owner
<u>TAX RATE:</u>	Single-engine fixed wing, \$50; small multiengine fixed wing, \$65; large multi-engine fixed wing, \$80; turboprop multiengine fixed wing, \$100; turbojet multiengine fixed wing, \$125; helicopter, \$75; sailplane, \$20; lighter than air, \$20; home built, \$20.
<u>WHERE DEPOSITED:</u>	General Fund 90%; Aeronautics Account 10%
<u>DISTRIBUTION & USE:</u>	90% to General Fund for purposes of general government as appropriated by the Legislature; 10% to Aeronautics Account appropriated to cover the cost of administration of the DOT Aviation Division.
<u>TAX EXEMPTIONS:</u>	Aircraft owned by U.S. government or political subdivision; aircraft registered by foreign country; aircraft registered in another state unless based in this state for 90 days or longer; aircraft engaged in interstate commerce; aircraft owned by manufacturer or dealer if part of stock in trade; aircraft owned by a nonprofit organization exempt from federal income tax under 26 U.S.C. Sec. 501(c)(3), and, be exclusively used to provide emergency medical transportation services (RCW 82.48.100).
<u>TAX HISTORY:</u>	1949 1% of fair market value of aircraft per year 1967 \$15 single-engine aircraft; \$25 multiengine 1983 See current tax rates above
<u>2009-11 ESTIMATE:</u>	\$568,252 = \$527,300 General Fund \$52,700 Aeronautics Account
<u>2011-13 FORECAST:</u>	\$548,900 = \$521,363 General Fund \$54,900 Aeronautics Account
<u>VALUE OF INCREASE:</u>	\$52,730 per 10% increase per biennium for General Fund \$5,300 per 10% increase per biennium for Aeronautics Account

<u>REVENUE SOURCE:</u>	Aircraft Fuel Tax
<u>RCW:</u>	82.42.025
<u>WHO'S TAXED:</u>	Aircraft fuel users
<u>TAX RATE:</u>	11 cents per gallon
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Aeronautics Account
<u>DISTRIBUTION & USE:</u>	Appropriated for administration of the DOT Aviation Division, airport construction and maintenance, and local airport aid.
<u>TAX EXEMPTIONS:</u>	Commercial use, farm use, research, testing, training, emergency medical air transport entities (RCW 84.42.030).
<u>TAX HISTORY:</u>	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
<u>2009-11 ESTIMATE:</u>	\$4.9 million
<u>2011-13 FORECAST:</u>	\$5.2 million
<u>VALUE OF INCREASE:</u>	\$470,800 per one-cent increase per biennium

<u>REVENUE SOURCE:</u>	Aircraft Registration Fee
<u>RCW:</u>	47.68.250
<u>WHO'S TAXED:</u>	Aircraft Owner.
<u>TAX RATE:</u>	\$15 per annum per aircraft.
<u>ADMINISTERED BY:</u>	Department of Transportation – Aviation Division
<u>WHERE DEPOSITED:</u>	Aeronautics Account
<u>DISTRIBUTION & USE:</u>	Appropriated for activities of the DOT Aviation Division.
<u>TAX EXEMPTIONS:</u>	Aircraft owned by U.S. government or any political subdivision; aircraft registered by foreign country; aircraft engaged in interstate commerce; aircraft owned by manufacturer or dealer if part of stock in trade; aircraft registered in another state unless aircraft based in this state for 90 days or longer (RCW 47.68.250).
<u>TAX HISTORY:</u>	1947 Up to \$10 1949 \$2 1967 \$4 1999 \$8. 2003 \$15
<u>2009-11 ESTIMATE:</u>	\$180,900
<u>2011-13 FORECAST:</u>	\$183,500
<u>VALUE OF INCREASE:</u>	\$12,000 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Baseball Stadium License Plates
<u>RCW:</u>	46.16.301 (authorization) Effective until July 1, 2011, 46.18.215 Effective July 1, 2011 46.16.313 (fee) Effective until July 1, 2011, 46.17.220 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Purchasers of plates that commemorate the construction of a baseball stadium.
<u>TAX RATE:</u>	\$40 for original plates, \$30 fee upon renewal registration; paid in addition to the regular vehicle registration fee and any other required fees or taxes.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	The Department of Licensing may deduct up to \$2 to cover administration expenses (\$12 for initial plates). Administrative costs to Motor Vehicle Account. Remainder to King County to pay the principal and interest on bonds issued to construct a baseball stadium. To be used along with the county special stadium sales and use tax (RCW 82.14.360).
<u>DISTRIBUTION & USE:</u>	Motor Vehicle Account appropriated for highway-related purposes. To repay bonds to construct a baseball stadium.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1996 \$40 per year 1997 \$30 per year 2005 \$40 initial fee, \$30 for renewal
<u>2009-11 ESTIMATE:</u>	Minimal
<u>2000-13 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Camper Registration Fee
<u>RCW:</u>	46.16.505 Effective until July 1, 2011, 46.17.350 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Vehicle owner
<u>TAX RATE:</u>	Original \$4.90, renewal \$3.50; paid annually.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1971 \$3.50 per year 1975 Original \$4.90; renewal \$3.50
<u>2009-11 ESTIMATE:</u>	\$198,600
<u>2011-13 FORECAST:</u>	\$210,600
<u>VALUE OF INCREASE:</u>	\$58,000 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Collegiate License Plates
<u>RCW:</u>	46.16.313 Effective until July 1, 2011, 46.17.220 Effective July 1, 2011 46.16.324 Effective until July 1, 2011, 46.18.225 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Purchasers of plates that depict the name and mascot or symbol of a state university, regional university, or state college.
<u>TAX RATE:</u>	\$40 fee for original plates, \$30 fee upon renewal registration; paid in addition to the regular vehicle registration fee and any other required fees or taxes.
<u>ADMINISTERED BY:</u>	Department for Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account Collegiate license plate fund of college depicted on plate.
<u>DISTRIBUTION & USE:</u>	The Department of Licensing may deduct up to \$2 to cover administration expenses (\$12 for initial plates); remaining proceeds, less the cost of plate production, credited to the appropriate collegiate license plate fund.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1994 \$30 per year 1998 New plates \$40; renewal \$30 per year
<u>2009-11 ESTIMATE:</u>	\$1,186,600
<u>2011-13 FORECAST:</u>	\$1,123,900
<u>VALUE OF INCREASE:</u>	\$35,600 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Commercial Driver License
<u>RCW:</u>	46.20.049
<u>WHO'S TAXED:</u>	Drivers endorsed to operate specialized vehicles (e.g., large trucks, buses); went into effect in 1989.
<u>TAX RATE:</u>	\$30 every five years in addition to \$25 for basic driver license; \$10 for instruction permit.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for administration of commercial driver license (CDL) program.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1967 Original endorsement not to exceed \$10; renewal not to exceed \$8 1969 Original not to exceed \$10; renewal fee eliminated 1985 Original not to exceed \$10; renewal not to exceed \$3 1989 Original, renewal not to exceed \$12; \$5 instruction permit 2000 Original, renewal not to exceed \$25 2002 Instruction permit increased from \$5 to \$10 2005 (July) Original, renewal not to exceed \$30
<u>2009-11 ESTIMATE:</u>	\$2.2 million
<u>2011-13 FORECAST:</u>	\$3.1 million
<u>VALUE OF INCREASE:</u>	\$114,200 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Commercial Vehicle Safety Inspection Fee
<u>RCW:</u>	46.32.090 Effective until July 1, 2011 46.17.315 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Commercial motor vehicle carriers that have terminals in this state.
<u>TAX RATE:</u>	\$16 per year per vehicle; fee is apportioned for interstate vehicles operating under the International Registration Plan.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	State Patrol Highway Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	Motor vehicles owned by farmers for their own products (RCW 46.32.080). Regulated vehicles owned by passenger charter companies, auto transportation companies, solid waste collection companies, motor freight carriers under 81.80 RCW, and limousine charter companies.
<u>TAX HISTORY:</u>	1995 \$10 1996 Fee for IRP vehicles added 2007 Fee increased to \$16
<u>2009-11 ESTIMATE:</u>	\$4.7 million
<u>2011-13 FORECAST:</u>	\$5.5 million
<u>VALUE OF INCREASE:</u>	\$187,800 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Copies of Driver Records
<u>RCW:</u>	46.52.130
<u>WHO'S TAXED:</u>	Drivers; insurance companies
<u>TAX RATE:</u>	\$10 per copy of any Department of Licensing record (records for confidential use only are not available).
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	\$5.00 to Highway Safety Fund \$5.00 to State Patrol Highway Account
<u>DISTRIBUTION & USE:</u>	Appropriated to cover the cost of supplying records.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1961 \$1.00 per abstract 1963 \$1.50 1985 \$3.50 1987 \$4.50 2002 \$5.00 2007 \$10.00
<u>2009–11 ESTIMATE:</u>	\$55,555,000
<u>2011–13 FORECAST:</u>	\$57,220,500
<u>VALUE OF INCREASE:</u>	\$5.7 million per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Driver Instruction Permit (See Motorcycle Endorsement Fee for Motorcycle Instruction Permits, page 77)
<u>RCW:</u>	46.20.055
<u>WHO'S TAXED:</u>	Individuals learning to drive (must be fifteen and a half years of age or older).
<u>TAX RATE:</u>	\$20 for photo or nonphoto permit (good for one year).
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for driver-related programs.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1965 \$1.50 1979 \$2.50 1985 \$5.00 2002 \$15.00 2006 \$20.00
<u>2009–11 ESTIMATE:</u>	\$7.9 million
<u>2011–13 FORECAST:</u>	\$9.1 million
<u>VALUE OF INCREASE:</u>	\$455,000 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Driver License Examination Fee
<u>RCW:</u>	46.20.120
<u>WHO'S TAXED:</u>	Any individual applying for a new driver license (including individuals who already have a license from another state and those whose previous Washington license has been expired for over five years).
<u>TAX RATE:</u>	\$20 per examination
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for driver-related programs.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1953 \$2 exam fee 1975 \$3 1985 \$7 2002 \$10 2005 \$20 exam fee
<u>2009–11 ESTIMATE:</u>	\$17.2 million
<u>2011–13 FORECAST:</u>	\$17.9 million
<u>VALUE OF INCREASE:</u>	\$897,000 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Driver License Fee
<u>RCW:</u>	46.20.161 (original) 46.20.181 (renewal) 46.68.041 (where deposited)
<u>WHO'S TAXED:</u>	Drivers
<u>TAX RATE:</u>	\$25 for 5-year license
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for general government and driver-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1971 \$1.90 temporarily dedicated to General Fund 1975 General Fund diversion made permanent; increased from \$5 to \$6 (two-year license) 1980 Increased from \$6 for two-year license to \$14 for four-year license 1995 Entire fee to Highway Safety Account (formerly, \$3.80 of fee went to General Fund) 2000 \$25 for five-year license; gradually implemented through 2005
<u>2009–11 ESTIMATE:</u>	\$56.9 million
<u>2011–13 FORECAST:</u>	\$58.2 million
<u>VALUE OF INCREASE:</u>	\$2.1 million per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Driver License Reinstatement Fee
<u>RCW:</u>	46.20.311
<u>WHO'S TAXED:</u>	Drivers who have had their licenses suspended; drivers may not receive a new license following suspension or revocation until the reinstatement fee has been paid.
<u>TAX RATE:</u>	\$75 (nonalcohol-related offense) \$150 (alcohol-related offense), June 1998
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund Impaired Driver Safety Account
<u>DISTRIBUTION & USE:</u>	As appropriated for driver-related programs.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1965 \$4 (same as regular license fee) 1973 \$10 in addition to regular fee 1982 \$20 1983 \$20 (\$50 for alcohol or drug-related offense) 1998 \$150 for alcohol or drug-related offense 2005 \$75 for non-alcohol-related offense
<u>2009–11 ESTIMATE:</u>	\$16.5 million
<u>2011–13 FORECAST:</u>	\$18.6 million
<u>VALUE OF INCREASE:</u>	\$205,000 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Duplicate Driver License Fee
<u>RCW:</u>	46.20.200
<u>WHO'S TAXED:</u>	Individuals who wish to replace lost or destroyed permits, identification cards, or driver licenses.
<u>TAX RATE:</u>	\$15 per license/identification card/permit
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for driver-related programs
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1921 50 cents 1975 \$2.50 1985 \$5.00 2002 \$15.00
<u>2009–11 ESTIMATE:</u>	\$7.1 million
<u>2011–13 FORECAST:</u>	\$7.1 million
<u>VALUE OF INCREASE:</u>	\$474,830 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Enhanced Driver License/Identification Card Fee
<u>RCW:</u>	46.20.202 46.68.041 (where deposited)
<u>WHO'S TAXED:</u>	Drivers.
<u>TAX RATE:</u>	\$15 original or renewal with driver license or identification card
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for general government and driver-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	2007 \$15 additional fee original or renewal with driver license or identification card
<u>2009–11 ESTIMATE:</u>	\$3.3 million
<u>2011–13 FORECAST:</u>	\$2.9 million
<u>VALUE OF INCREASE:</u>	\$191,800 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Farm Exempt Decal Fee
<u>RCW:</u>	46.04.181, 46.16.025 Effective until July 1, 2011, 46.17.325 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Owners of farm vehicles as defined in RCW 46.04.081, which are only incidentally used on highways are exempt from normal licensing requirements; decal from Department of Licensing allows limited use on or along public highways.
<u>TAX RATE:</u>	\$5, one-time charge; valid as long as vehicle is used as a farm vehicle.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	As appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1967 \$5
<u>2009–11 ESTIMATE:</u>	Minimal
<u>2011–13 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Farm Vehicle Reduced (On-Road) Gross Weight Fee
<u>RCW:</u>	46.16.090 Effective until July 1, 2011, 46.17.330 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Farmers (for trucks and tractors moving farmer's own products to warehouse or market, or for moving a neighboring farmer's products on a seasonal basis).
<u>TAX RATE:</u>	The License Fee by Weight was formerly known as the Combined Licensing Fee. While the rate has not changed, both the name of the fee and the RCW defining it have changed. Until July 1, 2011, the tax rate is defined in RCW 46.16.070. After July 1, 2011, the tax rate is defined in RCW 46.17.335. The tax rate is determined by the weight of the vehicle, according to the two schedules published in the cited RCW. For farm vehicles, the farm vehicle reduced (on-road) gross weight fee is the cited rate, less \$23, divided by two, then plus \$23. It is paid annually.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	As appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>2009–11 ESTIMATE:</u>	\$2.3 million
<u>2011–13 FORECAST:</u>	\$2.3 million
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Farm Vehicle Trip Permit Fee	
<u>RCW:</u>	46.16.162 Effective until July 1, 2011, 46.17.400 Effective July 1, 2011	
<u>WHO'S TAXED:</u>	Farm vehicles licensed under RCW 46.16.A425 purchasing 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, nor 40,000 pounds for a single-unit vehicle with three or more axles.	
<u>TAX RATE:</u>	\$6.25 for partial month, up to four permits authorized per year.	
<u>ADMINISTERED BY:</u>	Department of Licensing	
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account	59.495%
	State Patrol Highway Account	22.360%
	Puget Sound Ferry Operations Account	1.375%
	Transportation 2003 Account	5.237%
	Transportation Partnership Account	<u>11.533%</u>
	TOTAL	100.000%
<u>DISTRIBUTION & USE:</u>	As appropriated for highway-related purposes, State Patrol, and Washington State Ferries.	
<u>TAX EXEMPTIONS:</u>	None	
<u>TAX HISTORY:</u>	2005 Farm trip permit created at \$6.25	
<u>2009–11 ESTIMATE:</u>	Minimal	
<u>2011–13 FORECAST:</u>	Minimal	
<u>VALUE OF INCREASE:</u>	Minimal	

<u>REVENUE SOURCE:</u>	Ferry Fares
<u>RCW:</u>	47.60.326
<u>WHO'S CHARGED:</u>	People using ferries
<u>RATE:</u>	Set by Transportation Commission; may be revised during the biennium if total revenue from fares and other revenue deposited in the Puget Sound Ferry Operations Account are less than projected total cost of maintenance and operations for the biennium.
<u>ADMINISTERED BY:</u>	Department of Transportation – Washington State Ferries
<u>WHERE DEPOSITED:</u>	Puget Sound Ferry Operations Account
<u>DISTRIBUTION & USE:</u>	Appropriated for ferry system operations.
<u>TAX EXEMPTIONS:</u>	Frequent users have the option of purchasing reduced fares; children under five years of age are free (determined by Transportation Commission).
<u>TAX HISTORY:</u>	<p>1951 State took over system.</p> <p>1952 Reduction in cross-Sound fares to better match shorter routes on a cost-per-mile basis.</p> <p>1955 Across-the-board increase of 5 cents for passenger and 10 cents for auto fares.</p> <p>1957 Across-the-board increase of 10% for all fares; actual fare increases ranged from 0% to 15% due to rounding.</p> <p>1959 Passenger fares increased 10 to 20 cents, and auto fares increased by 10 cents.</p> <p>1964 Across-the-board fare increase of 5 cents for both passengers and autos, except for Bremerton, Clinton, and Sidney routes.</p> <p>1968 Across the board increase of 5 cents for passengers and 10 cents for autos, except Anacortes/San Juans.</p> <p>1969 Fare increases ranged from 5 to 15 cents for passengers, and 15 to 20 cents for autos.</p> <p>1972 Raised Anacortes-Sidney fares only.</p> <p>1975 Fare increases ranged from 0 to 20 cents for passengers, and 10 cents to \$1.05 for autos in attempt to establish uniform multiple of 3.4 for auto fares vs. passenger fares.</p> <p>1977 Raised Anacortes-Sidney fares only.</p> <p>1979 Across-the-board fare increase of 13%; 20% summer surcharge instituted for autos; actual increase ranged from 0% to 15%.</p> <p>1980 Across-the-board fare increase of 25%; actual increases ranged from 20% to 27%.</p> <p>1981 Across-the-board fare increase of 13%; actual increases ranged from 11% to 14%</p> <p>1982 Across-the-board fare increase of 6.6%; actual increases ranged from 5.4% to 7.4%.</p>

- 1984 Across-the-board fare increase of 4.7%; actual increases ranged from 9.5% to 20%.
- 1987 Across-the-board fare increase of 3.0%.
- 1992 Merger of commercial and recreational vehicles into a single oversized rate; first phase of oversized fare modifications.
- 1993 Phase II of oversized vehicle fare modifications.
- 1994 (May) Across-the-board nominal fare increase of 6.04%; Sidney fare raised 7.18%.
- 1994 (October) Phase III of oversized vehicle fare modifications; Sidney fare raised an additional 6.46%.
- 1996 Final phase of oversized vehicle fare modifications.
- 1998 General fare increase of 2.28% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles, and adjustments to the passenger coupon discount.
- 1999 General inflationary fare increase of 2.2% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles, and a reduction of the frequent-use passenger ticket book savings from 35% to 30%.
- 2001 General fare increase of 20% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2002 General fare increase of 12.5% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2003 General fare increase of 5% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2004 General fare increase of 5% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2005 General fare increase of 6% plus rounding up to the nearest \$0.05.
- 2006 General fare increase of 6% plus rounding up to the nearest \$0.05
- 2007 General Fare increase of 2.5% plus rounding u to the nearest \$0.05 beginning May 1, 2007.
- 2009 General fare increase of 2.5% plus rounding up to the nearest \$0.05 beginning October 11, 2009.
- 2011 General fare increase of 2.5% plus rounding up to the nearest \$0.05 beginning January 1, 2011.

2009–11 ESTIMATE: \$301.3 million (total ferry farebox revenue)

2011–13 FORECAST: \$317.9 million (total ferry farebox revenue without assuming future increases beyond January 1, 2011)

VALUE OF INCREASE: \$3 million per 1% increase per biennium

<u>REVENUE SOURCE:</u>	For-Hire Business Permit and Vehicle Certificate
<u>RCW:</u>	46.72.030 (permit fee) 46.72.070 (certificate fee) 46.72.070 (new certificate fee)
<u>WHO'S TAXED:</u>	Owners of for-hire (taxis) businesses and vehicles. Permit is required for place of business, certificate required in each vehicle. Owners must have liability insurance or post bond. Changes in insurance require an application for a new certificate.
<u>TAX RATE:</u>	\$5 one-time-only charge for privilege of operating business; \$20 annual fee per vehicle for certificates.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	For support of driver-related programs.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1947 \$5 one-time-only charge; \$1 annual fee per vehicle for certificates. 1993 Annual fee increased to \$20
<u>2009–11 ESTIMATE:</u>	Minimal
<u>2011–13 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Hulk Haulers and Scrap Processors - Business and Vehicle Licenses
<u>RCW:</u>	46.79.040 (hulk hauler/scrap processor fee) 46.79.050 (renewal) 46.80.040 (wrecker fee) 46.80.050 (renewal)
<u>WHO'S TAXED:</u>	Hulk haulers – businesses that transport destroyed vehicles or parts (RCW 46.79) Scrap processors – businesses that recycle salvage vehicles through baling and shredding (RCW 46.79). Wreckers – businesses that wreck vehicles for the purpose of selling second-hand parts (RCW 46.80).
<u>TAX RATE:</u>	Annual Fee Hulk Haulers \$10 new, \$10 renewal Scrap Processors \$25 new, \$10 renewal Wreckers \$25 new, \$10 renewal.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	Vehicle Wreckers: 1947 \$5 original, \$2 additional Hulk Haulers: 1971 \$5 original, \$2 additional Scrap Processors: 1971 \$5 original, \$2 additional
<u>2009–11 ESTIMATE:</u>	Included in <i>Vehicle Business License (formerly Group IV), page 101</i>
<u>2011–13 FORECAST:</u>	Included in <i>Vehicle Business License (formerly Group IV), page 101</i>
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	International Fuel Tax Agreement Decal
<u>RCW:</u>	RCW 82.38.110
<u>WHO'S TAXED:</u>	Motor Carriers
<u>TAX RATE:</u>	\$10 per year per set of decals
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	18 th Amendment funds to be used for highway purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	2002 \$10
<u>2009–11 ESTIMATE:</u>	\$633,500
<u>2011–13 FORECAST:</u>	\$653,300
<u>VALUE OF INCREASE:</u>	\$65,300 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	International/Nonresident Vessel Identification Document Fee
<u>RCW:</u>	88.02.025
<u>WHO'S TAXED:</u>	Vessels owned by nonresidents brought into Washington temporarily, for no more than six months in a continuous 12-month period.
<u>TAX RATE:</u>	\$30 at the time of issuance of identification document
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Treasurer's Office
<u>DISTRIBUTION & USE:</u>	Allocated to counties for approved boating safety programs under RCW 88.02.045.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1998 \$25 2002 \$30
<u>2009–11 ESTIMATE:</u>	Minimal
<u>2011–13 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	License Fee by Weight (formerly Combined Licensing Fee)
<u>RCW:</u>	46.16.070 and 46.16.085 (fee) Effective until July 1, 2011 46.17.335 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Vehicle owners registering trucks with gross weight of 4,000 pounds or more; commercial trailers; and prorate vehicles (i.e., vehicles engaged in interstate commerce; see <i>Proportional Registration Plates and Fees, page 84</i>).
<u>TAX RATE:</u>	In lieu of all other licensing fees, unless specifically exempt, annual fee (varies) based on weight; see RCW 46.16.070 and 46.16.085.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Multimodal Transportation Account/County (filing fee) \$2.00
	<u>Remainder distributed as follows:</u>
	Motor Vehicle Account 59.495%
	State Patrol Highway Account 22.360%
	Puget Sound Ferry Operations Account 1.375%
	Transportation 2003 Account 5.237%
	Transportation Partnership Account <u>11.533%</u>
	TOTAL 100.000%
<u>DISTRIBUTION & USE:</u>	As appropriated for highway-related purposes, State Patrol, and State Ferries
<u>TAX EXEMPTIONS:</u>	Certain on-road use of farm vehicles (RCW 46.16.025) Tow trucks pay motor vehicle registration fee (RCW 46.16.079)
<u>TAX HISTORY:</u>	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.

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2009–11 ESTIMATE: \$333.3 million (includes \$4.3 million from trailers; \$67.9 million from prorate vehicles).

2011–13 FORECAST: \$345.6 million (includes \$4.4 million from trailers; \$72.6 million from prorate vehicles).

VALUE OF INCREASE: \$3.3 million per 1% increase per biennium

<u>REVENUE SOURCE:</u>	Log Truck Additional Weight Permit
<u>RCW:</u>	46.44.047
<u>WHO'S TAXED:</u>	Vehicle owner who wishes to carry additional weight (up to 6,800 additional pounds) on vehicle licensed to maximum gross weight of 68,000 pounds.
<u>TAX RATE:</u>	\$50 per year, prorated for shorter time periods \$35.50 if issued after July 1 \$25.00 if issued after October 1 \$12.50 if issued after January 1
<u>ADMINISTERED BY:</u>	Department of Transportation
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1953 \$50
<u>2009–11 ESTIMATE:</u>	Included in Special Permit Fee for Oversize/Overweight Movements
<u>2011–13 FORECAST:</u>	Included in Special Permit Fee for Oversize/Overweight Movements
<u>VALUE OF INCREASE:</u>	Minimal

Note: The revenue associated with additional tonnage, special permit fees, and log tolerance permits are included in [*Special Permit Fee for Oversize/Overweight Movements, page 93*](#)).

<u>REVENUE SOURCE:</u>	Mobile Home Title Elimination Fee
<u>RCW:</u>	65.20.090
<u>WHO'S TAXED:</u>	Applicant for elimination of vehicle title when the mobile (manufactured) home is affixed to land owned by the applicant.
<u>TAX RATE:</u>	\$25 each application (set by DOL director).
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1989 \$25 (set by DOL director)
<u>2009–11 ESTIMATE:</u>	Minimal
<u>2011–13 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Monthly Declared Gross Weight Fee (formerly Monthly Combined Licensing Fee)
<u>RCW:</u>	46.16.135 Effective until July 1, 2011 46.17.360 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Vehicle owners purchasing licenses for periods of less than one year; for vehicles with a declared gross weight in excess of 12,000 pounds.
<u>TAX RATE:</u>	\$2 fee for each monthly period the vehicle will be used, paid in addition to the monthly portion of combined licensing fee; additional \$2 administration fee is also collected.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1951 \$1 1979 \$2 1985 \$2 plus \$2 for each month of license purchase
<u>2009–11 ESTIMATE:</u>	\$1.1 million
<u>2011–13 FORECAST:</u>	\$1.1 million
<u>VALUE OF INCREASE:</u>	\$540,000 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Motor Home Weight Fee
<u>RCW:</u>	46.17.020 Effective until July 1, 2011, 46.17.365 Effective July 1, 2011
<u>WHO'S TAXED:</u>	All motor homes
<u>TAX RATE:</u>	\$75 annual fee
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Multimodal Account
<u>DISTRIBUTION & USE:</u>	The vehicle weight fee provides funds to mitigate the impact of vehicle loads on the state roads and highways and is separate and distinct from other vehicle license fees. Proceeds from the fee may be used for transportation purposes, or for facilities and activities that reduce the number of vehicles or load weights on the state roads and highways.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	2005 Motor home weight fee established at \$75
<u>2009–11 ESTIMATE:</u>	\$10.4 million
<u>2011–13 FORECAST:</u>	\$10.6 million
<u>VALUE OF INCREASE:</u>	\$139,000 per \$1 fee increase per biennium

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

RCW: 82.36 (motor vehicle fuel tax)
82.36.025 (motor vehicle fuel tax rate)
82.38 (special fuel tax)
46.68.090 (distribution of motor fuel tax revenue)
46.68.110 (distribution of amount allocated to cities and towns)
46.68.120 (distribution of amount allocated to counties-generally)

WHO'S TAXED: Gasoline and diesel consumers pay same rate.

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

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account (RCW 46.68.070)
Transportation 2003 (Nickel) Account (RCW 46.68.280)
Transportation Partnership Account (RCW 46.68.290)
Urban Arterial Trust Account (RCW 47.26.080)
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.25.060, 79A.25.070)
- ORV and Nonhighway Vehicle Account (RCW 46.09.170)
- Nonhighway and Off-Road Vehicle Activities Program Account (RCW 46.09.165, 46.09.170)
- Snowmobile Account (RCW 46.10.075, RCW 46.10.150)
- Aeronautics Account (RCW 82.42.090, 82.36.415)

DISTRIBUTION & USE: Cost of administration
Refunds & transfers
City streets
County roads
Transportation Improvement Account (Funded Program)
Urban Arterial Trust Account (Funded Programs)
Rural Arterial Program
County Arterial Preservation Program
Ferry operations
Ferry capital construction
State highways

TAX EXEMPTIONS:

Motor Vehicle Fuel Tax and Special Fuel Tax

- Nonhighway use of motor vehicle fuel (RCW 82.36.280), except as noted below:
- 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)
- Power take-off equipment (RCW 82.36.280(2), 82.38.080(1)(d)).

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

Special fuel tax only

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

TAX HISTORY:

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

2009–11 ESTIMATE: \$2.350 billion (net for distribution*)

2011–13 FORECAST: \$2.405 billion (net for distribution*)

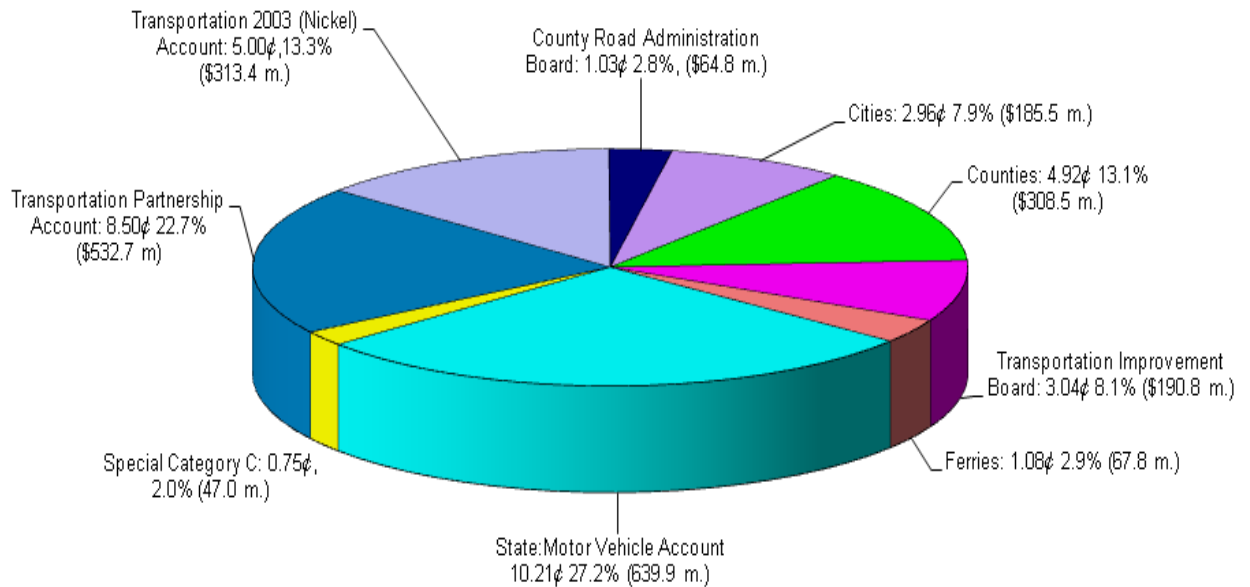
VALUE OF INCREASE: \$62.7 million per 1 cent increase per biennium

* 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

Motor Vehicle Fuel Tax Revenue Distribution

Gas Tax = 37.5¢ per gallon
2009-2011 Biennium
Total Revenue = \$2,350.31 m.



Motor Fuel Tax Distributions

2007–09 BIENNIUM THROUGH 2013–15 BIENNIUM ⁽¹⁾
(Dollars in Millions)

	<u>07-09</u>	<u>09-11</u>	<u>11-13</u>	<u>13-15</u>
Gross Gasoline Tax	\$1,966	\$2,016	\$2,028	\$2,026
Gross Special Fuel Tax	519	469	518	564
Less: Refunds & Transfers	152	117	124	128
Less: Administrative Expenses	<u>17</u>	<u>17</u>	<u>18</u>	<u>19</u>
Net Fuel Tax for Distribution ⁽²⁾	\$2,316	\$2,350	\$2,405	\$2,444
State Highway Program	648	640	655	665
Transportation 2003 Account	317	313	321	326
Transportation Partnership Account	472	533	545	554
State Highway Program – Special Category C	48	47	48	49
Ferry Capital Construction	35	34	35	36
Ferry Operations	34	33	34	35
Transportation Improvement Account	85	82	83	85
Urban Arterial Trust Account Program	110	109	112	113
Cities – Regular and Transportation 2005 Legislation Distribution ^{(3) (4)}	188	186	190	193
Counties – Regular and Transportation 2005 Legislation Distribution ^{(3) (5)}	313	309	315	321
County Arterial Preservation Program	29	28	29	29
Rural Arterial Program	<u>37</u>	<u>37</u>	<u>37</u>	<u>38</u>
Total	\$2,316	\$2,350	\$2,405	\$2,444

Notes: (Totals may differ due to rounding).

(1) Based on Fuel Tax Revenue Forecast November 2010.

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

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

(4) 1% of cities normal distribution is transferred to the Urban Arterial Trust Account for expenditure on the City Hardship Assistance Program.

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

Distribution of 37.5-Cent Gas Tax*

Dedicated 23-Cent Distribution

(RCW 46.68.090)(2)

State Highway Program	44.3870%	10.21 cents
State Highway Program (Special Category C)	3.2609%	0.75 cents
Urban Arterial Trust Account	7.5597%	1.74 cents
Counties – Normal Distribution	19.2287%	4.42 cents
Cities – Normal Distribution	10.6961%	2.46 cents
Ferry Operations	2.3283%	0.54 cents
Ferry Capital Construction	2.3726%	0.55 cents
Rural Arterial Trust Program	2.5363%	0.58 cents
County Arterial Preservation Program	1.9565%	0.45 cents
Transportation Improvement Account	<u>5.6739%</u>	<u>1.30 cents</u>
TOTAL	100.00%	23.00 cents

Dedicated 5-Cent Distribution

(RCW 46.68.090)(3)

Transportation 2003 Account	100%	5.00 cents
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Dedicated 9.5-Cent Distribution

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

Transportation Partnership Account	83.3334%	8.50 cents
(RCW 46.68.090)(4)(a)(5)(a) City Distributions	8.3333%	0.50 cents
(RCW 46.68.090)(4)(b)(5)(b) County Distributions	<u>8.3333%</u>	<u>0.50 cents</u>
TOTAL	100.00%	9.50 cents

- * DOL costs of collection, refunds, and transfers related to nonhighway use of motor fuel are deducted from gross collections before the above distributions are calculated. Tax rate of 37.5 cents is the fully implemented tax rate incorporated in the Transportation 2005 legislation. The full 37.5 cent rate will not be effective until 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
- 2009-2011 estimate: \$640 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.
- 2009-2011 estimate: \$313 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.
- 2009-2011 estimate: \$533 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.
- 2009-2011 estimate: \$47 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.
- 2009-2011 estimate: \$37 million

- **TRANSPORTATION IMPROVEMENT ACCOUNT (FUNDED PROGRAM)**

- Distribution: 1.30 cents
- Established in 1988 to improve the mobility of people and goods in Washington State by supporting economic development and environmentally responsive solutions to our statewide transportation system.
- Distributed by Transportation Improvement Board on project basis
- Transportation Partnership Program

- 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.
 - 2009-2011 estimate: \$82 million
- **URBAN ARTERIAL TRUST ACCOUNT (FUNDED PROGRAMS)**
 - Distribution: 1.74 cents
 - Established in 1967 to fund transportation projects for urban cities and urban counties.
 - Administered by the Transportation Improvement Board
 - Arterial Improvement Program
 - 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
 - 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
 - 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
 - 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.
 - 2009–2011 estimate: \$109 million (excludes the \$2.1 million transfer from the city distributions to the UATA to fund the City Hardship Assistance Program).
 - **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.
 - 2009-2011 estimate: \$28 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
 - 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.
 - 2009-2011 estimate: \$ 309 million (\$310 million after deductions). Redistribution of \$9.9 million to Ferry Operations (RCW 46.080.68(5)).
- **CITIES – REGULAR AND TRANSPORTATION 2005 LEGISLATION DISTRIBUTION**
 - Distribution: 2.96 cents (2.88 cents after deductions for state supervision, studies, and City Hardship Assistance Account).
 - Up to 1.5% distributed to DOT for supervision of federal grants and roadwork.
 - Up to 0.33% for studies
 - 1% to 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.
 - 2009-2011 estimate: \$186 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)).
 - 2009-2011 estimate: \$34 million (\$43 million after Capron redistributions from counties).
- **FERRY CAPITAL CONSTRUCTION**
 - Distribution: 0.55 cents
 - Revenue deposited in Puget Sound Capital Construction Account
 - 2009-2011 estimate: \$34 million

REVENUE SOURCE: Motor Vehicle Registration Fee (License Fee)

RCW: 46.16.0621 (fee) Effective until July 1, 2011,
46.17.350 Effective July 1, 2011
46.68.030 (distribution)

WHO'S TAXED: Owners of passenger cars, motorcycles, motor homes, for-hire vehicles (6 or less passenger capacity), taxicabs, horseless carriages, restored vehicles, stage vehicles with 6 or less seats, travel trailers, other trailers not paying combined licensing fee, and tow trucks; other vehicles must pay the License fee by weight (see *License Fee by Weight, page 60*; personal trailers pay a separate fee (see *Private Use Single-Axle Trailer Fee, page 83*).

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

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

ADMINISTERED BY: Department of Licensing

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

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

TAX EXEMPTIONS: Vehicles owned by government agencies (RCW 46.16.020)
Vehicles owned by Indian tribes (RCW 46.16.020, 46.16.022)
Vehicles owned by governments of foreign countries (RCW 46.16.020)
Buses owned by private schools (RCW 46.16.035)

<u>TAX HISTORY:</u>	<u>Original & Renewal</u>
1909	\$3.00
1917	\$5.00
1919	\$10.00
1932	\$3.00
1949	\$5.00
1949	\$6.50
1961	\$6.90
1965	\$8.00
1969	\$9.40

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

2009–11 ESTIMATE: \$282 million

2011–13 FORECAST: \$294 million

VALUE OF INCREASE: \$9.4 million per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Motor Vehicle Weight Fee
<u>RCW:</u>	46.17.010 Effective until July 1, 2011, 46.17.365 Effective July 1, 2011
<u>WHO'S TAXED:</u>	All motor vehicles licensed under RCW 46.17.350 (1) (a), (d), (e), (h), (j), (n), and (o), except motor homes, which are subject to a Motor Home Weight Fee, page 65 . Fee is based on vehicle scale weight.
<u>TAX RATE:</u>	The motor vehicle weight fee is based on the motor vehicle scale weight and is the difference determined by subtracting the vehicle license fee required in RCW 46.17.350 from the license fee in Schedule B of RCW 46.17.355 , plus two dollars. Minimum fee is \$10. For most passenger vehicles, weight fees are \$10, \$20, or \$30.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Freight Mobility Multimodal Account: \$6 million per biennium Multimodal Account: Remainder
<u>DISTRIBUTION & USE:</u>	The motor vehicle weight fee provides funds to mitigate the impact of vehicle loads on the state roads and highways and is separate and distinct from other vehicle license fees. Proceeds from the fee may be used for transportation purposes, or for facilities and activities that reduce the number of vehicles or load weights on the state roads and highways.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	2005 Vehicle weight fee established at \$10, \$20, and \$30 for most vehicles.
<u>2009–11 ESTIMATE:</u>	\$104.5 million
<u>2011–13 FORECAST:</u>	\$109 million
<u>VALUE OF INCREASE:</u>	\$9.1 million per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Motorcycle Endorsement Fee/Instruction Permit
<u>RCW:</u>	46.20.505 (exam and endorsement fee) 46.20.510 (instruction permit fee)
<u>WHO'S TAXED:</u>	Motorcycle drivers; applicant must be at least 16 years old and have a driver license.
<u>TAX RATE:</u>	\$10 for initial endorsement, plus \$5 examination fee \$25 renewal endorsement, payable every 5 years \$15 instruction permit Motorcycle drivers must have their driver license specially endorsed, which requires passage of the motorcycle exam. Instruction permits are good for 90 days and may be renewed for a second 90-day period.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motorcycle Safety Education Account
<u>DISTRIBUTION & USE:</u>	Appropriated for motorcycle safety education.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1967 \$4 initial exam, \$2 renewal exam 1987 \$6 initial exam, \$4 renewal exam 1988 \$7 initial or new category, \$5 renewal exam 1989 \$2 exam fee, \$6 initial or new category endorsement, \$7.50 renewal endorsement, \$2.50 instruction permit 1993 \$2 exam fee, \$6 initial or new category endorsement, \$14 renewal endorsement, \$2.50 instruction permit 1999 \$2 exam fee, \$10 initial or new category endorsement, \$25 renewal endorsement, \$2.50 instruction permit 2002 \$5 exam fee, \$15 renewal endorsement
<u>2009–11 ESTIMATE:</u>	\$4.1 million
<u>2011–13 FORECAST:</u>	\$4.4 million
<u>VALUE OF INCREASE:</u>	\$217,000 per \$1fee increase per biennium

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

RCW: 82.38.075

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

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

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

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

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes.

TAX EXEMPTIONS: None

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

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

2009–11 ESTIMATE: Minimal

2011–13 FORECAST: Minimal

VALUE OF INCREASE: Minimal

<u>REVENUE SOURCE:</u>	Occupational Driver License Fee
<u>RCW:</u>	46.20.380 (fee)
<u>WHO'S TAXED:</u>	Drivers who have had their driver license suspended or revoked; for work-related use only; license may not be issued in first 30 days following suspension or revocation; only one issuance.
<u>TAX RATE:</u>	\$100 nonrefundable application fee
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for support of driver-related programs
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1961 \$10 1985 \$25 2004 \$100
<u>2009–11 ESTIMATE:</u>	\$2.0 million
<u>2011–13 FORECAST:</u>	\$2.4 million
<u>VALUE OF INCREASE:</u>	\$23,900 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Off-Road Vehicle Use Permit						
<u>RCW:</u>	46.09.070 (fee) Effective until July 1, 2011, 46.17.350 Effective July 1, 2011 46.09.110 (where deposited) Effective until July 1, 2011, 46.68.045 Effective July 1, 2011						
<u>WHO'S TAXED:</u>	Off-road vehicle owners						
<u>TAX RATE:</u>	\$18 for annual permit \$7 for 60-day temporary permit \$10 transfer fee						
<u>ADMINISTERED BY:</u>	Department of Licensing						
<u>WHERE DEPOSITED:</u>	Nonhighway and Off-Road Vehicle Activities						
	<table> <tr> <td>Program (NOVA) Account</td> <td>minimum of 82%</td> </tr> <tr> <td>Motor Vehicle Account</td> <td><u>up to 18%</u></td> </tr> <tr> <td>TOTAL</td> <td>100%</td> </tr> </table>	Program (NOVA) Account	minimum of 82%	Motor Vehicle Account	<u>up to 18%</u>	TOTAL	100%
Program (NOVA) Account	minimum of 82%						
Motor Vehicle Account	<u>up to 18%</u>						
TOTAL	100%						
<u>DISTRIBUTION & USE:</u>	Appropriated for outdoor recreation and highway-related purposes (Outdoor Recreation Account appropriations found in General Fund budget).						
<u>TAX EXEMPTIONS:</u>	None						
<u>TAX HISTORY:</u>	1971 \$5 new & renewal; \$1 transfer fee; \$2 nonresident permit 1986 \$5 new & renewal; \$1 transfer fee; \$2 temporary use permit 2002 \$5 new & renewal; \$5 transfer fee; \$2 temporary use permit 2004 \$18 new & renewal; \$10 transfer fee; \$7 temporary use permit						
<u>2009–11 ESTIMATE:</u>	\$3.5 million						
<u>2011–13 FORECAST:</u>	\$3.7 million						
<u>VALUE OF INCREASE:</u>	\$204,400 per \$1 fee increase per biennium						

<u>REVENUE SOURCE:</u>	Personalized Plates
<u>RCW:</u>	46.16.585 (initial and renewal fees) Effective until July 1, 2011, 46.17.210 Effective July 1, 2011 46.16.590 (transfer fee) Effective until July 1, 2011, 46.17.200 Effective July 1, 2011 46.16.605 (where deposited) Effective Until July 1, 2011, 46.68.435 Effective July 1, 2011)
<u>WHO'S TAXED:</u>	Vehicle owners
<u>TAX RATE:</u>	\$40 set of new plates/\$30 for renewal of plates; paid in addition to the regular vehicle registration fee and any other required fees or taxes (RCW 46.16.585). To transfer plates to another vehicle, a \$10 fee is charged in addition to all other fees.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Wildlife Fund (transfer fee deposited in Motor Vehicle Account)
<u>DISTRIBUTION & USE:</u>	Appropriated to Department of Licensing to cover administrative costs of program and to Department of Fish and Wildlife for wildlife protection and enhancement.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1973 \$30 new, \$20 renewal 1991 \$40 new, \$30 renewal
<u>2009–11 ESTIMATE:</u>	\$5.7 million
<u>2011–13 FORECAST:</u>	\$5.8 million
<u>VALUE OF INCREASE:</u>	\$185,900 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Prisoner of War/Disabled Veteran Plate
<u>RCW:</u>	73.04.110
<u>WHO'S TAXED:</u>	Discharged American veterans who satisfy the U.S. Department of Veterans Affairs' 100% disability criteria; discharged American veterans who were captured and incarcerated for more than 29 days.
<u>TAX RATE:</u>	No fee; exempt from all licensing fees and excise tax for one vehicle.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Not applicable
<u>DISTRIBUTION & USE:</u>	Not applicable
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1949 Free plates authorized for disabled veterans 1980 \$5 transfer fee added 1982 Free plates authorized for prisoners of war
<u>2009–11 ESTIMATE:</u>	Not applicable
<u>2011–13 FORECAST:</u>	Not applicable
<u>VALUE OF INCREASE:</u>	Not applicable

<u>REVENUE SOURCE:</u>	Private Use Single-Axle Trailer Fee	
<u>RCW:</u>	46.16.086 Effective Until July 1, 2011 46.17.350 Effective July 1, 2011	
<u>WHO'S TAXED:</u>	Private-use single-axle trailers of 2,000 pounds scale weight or less if used on public highways.	
<u>TAX RATE:</u>	\$15 annual fee	
<u>ADMINISTERED BY:</u>	Department of Licensing	
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account	59.495%
	State Patrol Highway Account	22.360%
	Puget Sound Ferry Operations Account	1.375%
	Transportation 2003 Account	5.237%
	Transportation Partnership Account	<u>11.533%</u>
	TOTAL	100.000%
<u>DISTRIBUTION & USE:</u>	As appropriated for highway-related purposes, State Patrol, and Washington State Ferries.	
<u>TAX EXEMPTIONS:</u>	Trailers not used on public highways. Rental trailers pay basic fee under 46.16.062.	
<u>TAX HISTORY:</u>	2005 Single-axel trailer fee created at \$15	
<u>2009–11 ESTIMATE:</u>	12.7 million	
<u>2011–13 FORECAST:</u>	13.2 million	
<u>VALUE OF INCREASE:</u>	\$846,000 per \$1 fee increase per biennium	

<u>REVENUE SOURCE:</u>	Proportional Registration Plates and Fees
<u>RCW:</u>	46.87 46.87.090 (replacement plate fees) 46.87.130 (\$4.50 transaction fee) 46.68.035 (registration revenue distribution)
<u>WHO'S TAXED:</u>	Businesses engaged in interstate commerce that operate in Washington and are registered as part of the International Registration Plan (IRP).
<u>TAX RATE:</u>	<ul style="list-style-type: none"> • Registration: Under IRP, the cost of registration is based on the percentage of total miles traveled in member states and provinces; the base state or province collects the entire fee and transmits appropriate amounts to other states; applies to the combined licensing fee. • Apportioned plates: \$10 for vehicles required to display two apportioned plates and \$5 for vehicles required to display one plate. • Cab card: \$2 • Validation tab: \$2 • Vehicle transaction fee: \$4.50 each time a vehicle is added to a Washington-based fleet and each time the proportional registration is renewed.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Prorate combined licensing fee distributed per RCW 46.68.035 (see <i>License Fee by Weight, page 60</i>) Plate fees and transaction fees distributed to the Motor Vehicle Account..
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes, to the State Patrol, and to Washington State Ferries.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1985 \$10, two apportioned plates; \$5, one apportioned plate 1987 Adds: Cab card, \$2; validation tab, \$2; backing plate, \$2; maximum transaction fee set at \$10 (DOL sets at \$4.50).
<u>2009–11 ESTIMATE:</u>	Plates and fees: \$1.5 million Combined licensing fee: \$67.9 million MVET: \$0.0 million
<u>2011–13 FORECAST:</u>	Plates and fees: \$1.5 million Combined licensing fee: \$72.6 million MVET: \$0.0 million
<u>VALUE OF INCREASE:</u>	Plates and fees: \$60,000 per \$1 fee increase per biennium Combined licensing fee: \$679,000 per 1% increase per biennium MVET: \$0 per 1% increase per biennium

<u>REVENUE SOURCE:</u>	Reflectorized Plate Fee
<u>RCW:</u>	46.16.237 Effective until July 1, 2011, 46.17.200 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Vehicle owners
<u>TAX RATE:</u>	\$2 per plate
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1967 50 cents per plate 2005 \$2 per plate
<u>2009–11 ESTIMATE:</u>	\$9.8 million
<u>2011–13 FORECAST:</u>	\$11.2 million
<u>VALUE OF INCREASE:</u>	\$5.6 million per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Rental Vehicle Sales Tax (in lieu of MVET)
<u>RCW:</u>	82.08.020
<u>WHO'S TAXED:</u>	Consumers who rent vehicles; tax is in lieu of motor vehicle excise tax on rental vehicles.
<u>TAX RATE:</u>	5.9% of rental contract amount; rate was set to generate same revenue as what the MVET on rental vehicles would have generated.
<u>ADMINISTERED BY:</u>	Department of Revenue
<u>WHERE DEPOSITED:</u>	Multimodal Transportation Account
<u>DISTRIBUTION & USE:</u>	General Transportation
<u>TAX EXEMPTIONS:</u>	Vehicles rented or loaned to customers by automotive repair businesses while the customers' vehicles are under repair (RCW 46.04.465). Vehicles licensed and operated as taxicabs (RCW 46.04.045).
<u>TAX HISTORY:</u>	1992 5.9% of rental contract amount 1998 Consolidated the distribution of in-lieu MVET consistent with the MVET; surtax distribution eliminated. 2000 After enactment of Chapter 1, 1 st Special Session, Laws of 2000, distributed to Multimodal Transportation Account.
<u>2009–11 ESTIMATE:</u>	\$43.7 million
<u>2011–13 FORECAST:</u>	\$47.4 million
<u>VALUE OF INCREASE:</u>	\$8.0 million for each 1% increase in tax rate per biennium

<u>REVENUE SOURCE:</u>	Replacement Plate and Tab Fees
<u>RCW:</u>	46.16.270 (plate replacement fees) Effective until July 1, 2011, 46.17.200 Effective July 1, 2011 46.16.233 (periodic replacement program and license plate number retention) Effective until July 1, 2011, 46.16A.200 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Vehicle owners who purchase replacement plates and tabs.
<u>TAX RATE:</u>	\$10 per replacement plate \$2 per replacement plate for motorcycles \$1 per set of replacement license plate tabs \$20 per vehicle retaining current license plate number
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account Multimodal fund (plate number retention fee)
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes.
<u>TAX EXEMPTIONS:</u>	The following are exempt from the periodic plate replacement program under RCW 46.16.233: commercial vehicles over 26,000 pounds, state and local government vehicles, horseless carriages, medal of honor recipients, and trailers licensed in combination with a tractor and weighing over 40,000 pounds.
<u>TAX HISTORY:</u>	1915 50 cents per plate 1921 \$2 for one or two plates 1929 \$1 per plate 1947 Same as original fee for two plates; \$1 for single plate. 1951 \$2 per plate; \$1 per motorcycle plate; \$1 for tabs or windshield emblem if issued instead of plates. 1986 \$3 per plate; \$2 per motorcycle plate; \$1 for tabs, etc. 1997 Established the mandatory periodic plate replacement program. 2004 \$20 license plate number retention option under the mandatory periodic plate replacement program. 2005 \$10 per plate; \$2 per motorcycle plate.
<u>2009–11 ESTIMATE:</u>	Plate Replacement: \$25.9 million Plate Number Retention: \$767,100
<u>2011–13 FORECAST:</u>	Plate Replacement: \$29.0 million Plate Number Retention: \$959,700
<u>VALUE OF INCREASE:</u>	Plate Replacement: \$1.6 million per \$1 fee increase per biennium Plate Number Retention: \$4,800 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Retail Sales and Use Tax on Motor Vehicles
<u>RCW:</u>	82.08.020 (retail sales tax) 82.12.020 (use tax)
<u>WHO'S TAXED:</u>	Consumers purchasing motor vehicles
<u>TAX RATE:</u>	0.3% of selling price
<u>ADMINISTERED BY:</u>	Department of Revenue
<u>WHERE DEPOSITED:</u>	Multimodal Transportation Account
<u>DISTRIBUTION & USE:</u>	General Transportation
<u>TAX EXEMPTIONS:</u>	Retail car rentals
<u>TAX HISTORY:</u>	2003 0.3% of selling price
<u>2009–11 ESTIMATE:</u>	\$54.0 million
<u>2011–13 FORECAST:</u>	\$60.6 million
<u>VALUE OF INCREASE:</u>	\$249 million for each 1% increase in tax rate per biennium

<u>REVENUE SOURCE:</u>	Rideshare Special License Plate Fee
<u>RCW:</u>	46.16.023 (fee) Effective until July 1, 2011, 46.17.220 Effective July 1, 2011 46.74.010 (definitions) 82.08.0287 (sales tax exemption) 82.12.0282 (use tax exemption) 82.44.015 (MVET exemption)
<u>WHO'S TAXED:</u>	A passenger motor vehicle used for commute ridesharing or for ridesharing for the elderly and the handicapped; includes publicly-owned and privately-owned vehicles.
<u>TAX RATE:</u>	\$25 one-time rideshare plate fee in addition to basic registration fee; makes vehicle exempt from motor vehicle excise tax and sales/use tax; vehicles issued special license plate denoting "RIDESHARE."
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1980 Sales tax/use tax/MVET exemptions 1982 Handicapped/elderly revisions for vanpools 1987 \$25 one-time fee in addition to registration fee; \$5 transfer fee
<u>2009–11 ESTIMATE:</u>	Minimal
<u>2011–13 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Special Fuel Single Trip Permit										
<u>RCW:</u>	82.38.100 Effective until July 1, 2011, 46.17.400 Effective July 1, 2011										
<u>WHO'S TAXED:</u>	Special fuel users temporarily entering the state (maximum three days) for commercial purposes; collected in lieu of the special fuel tax otherwise assessable for importing and using special fuel on highways in the state.										
<u>TAX RATE:</u>	<table> <tr> <td>\$ 1</td> <td>Filing fee (kept by county auditors or licensing agents to defray administrative expenses)</td> </tr> <tr> <td>\$10</td> <td>Administrative fee</td> </tr> <tr> <td>\$ 9</td> <td>Excise tax</td> </tr> <tr> <td><u>\$ 5</u></td> <td><u>Surcharge</u> (weigh-in-motion program and congestion relief)</td> </tr> <tr> <td>\$25</td> <td>Total</td> </tr> </table>	\$ 1	Filing fee (kept by county auditors or licensing agents to defray administrative expenses)	\$10	Administrative fee	\$ 9	Excise tax	<u>\$ 5</u>	<u>Surcharge</u> (weigh-in-motion program and congestion relief)	\$25	Total
\$ 1	Filing fee (kept by county auditors or licensing agents to defray administrative expenses)										
\$10	Administrative fee										
\$ 9	Excise tax										
<u>\$ 5</u>	<u>Surcharge</u> (weigh-in-motion program and congestion relief)										
\$25	Total										
<u>ADMINISTERED BY:</u>	Department of Licensing										
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account										
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes										
<u>TAX EXEMPTIONS:</u>	None										
<u>TAX HISTORY:</u>	<table> <tr> <td>1971</td> <td>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).</td> </tr> <tr> <td>1973</td> <td>\$10 + \$1/day (20 days maximum); six permits/year maximum).</td> </tr> <tr> <td>1979</td> <td>\$10 + \$3/day (20 days maximum); six permit limit deleted.</td> </tr> <tr> <td>1983</td> <td>\$1 filing fee; \$10 administration fee; \$9 excise tax; three-day permit; user fills in dates.</td> </tr> <tr> <td>2000</td> <td>\$1 filing fee; \$10 administration fee; \$9 excise tax; \$5 surcharge; three-day permit; user fills in dates.</td> </tr> </table>	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.
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.										
<u>2009–11 ESTIMATE:</u>	\$500,000										
<u>2011–13 FORECAST:</u>	\$500,000										
<u>VALUE OF INCREASE:</u>	\$20,000 per \$1 fee increase per biennium										

REVENUE SOURCE:

Special License Plates

RCW:

46.16.305 (authorization) See Chapter 46.18 RCW
46.16.313 (basic fee) Effective until July 1, 2011,
46.17.220 Effective July 1, 2011
46.16.316 (transfer fee) Effective until July 1, 2011,
46.17.200 Effective July 1, 2011)

WHO'S TAXED:

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.

TAX RATE:

Purple Heart Medal – War veterans that have been awarded the Purple Heart medal (\$10.00 for original plate)

Military Affiliate Radio System (MARS) – Any person holding a valid MARS certificate (\$5 for original plate)

Horseless Carriage – Vehicles 40 years or older (\$35 for life of vehicle; registration fee only required in initial year)

Collector Vehicles – Vehicles 30 years of older (\$35 for life of vehicle; registration fee only required in initial year)

HAM – Any person holding a valid Amateur Radio Operator license issued by the FCC (\$5 for original plate)

Congressional Medal of Honor – Any person issued a Medal of Honor by the U.S. government (free original plate, free replacement plate)

Pearl Harbor Survivor – Any person on active duty at Pearl Harbor on December 7, 1941 or the surviving spouse of a deceased Pearl Harbor survivor (free original plate, free replacement plate)

Help Kids Speak – Any person (\$45 for original plate, \$30 for renewal)

Armed Forces (Air Force, Army, Coast Guard, Marine, National Guard, Navy) – Any person on active duty or retired (\$40 for original, \$30 for renewal)

Fire Fighters – Any professional fire fighters or paramedics who are members of the Washington State Council of Fire Fighters (\$40 for original plate, \$30 for renewal)

Other Specialty Plates (Keep Kids Safe, Law Enforcement Memorial, Share the Road, Ski and Ride Washington, Washington Lighthouse, Washington National Park, Washington State Parks and Recreation, Endangered Wildlife, Washington Wildlife, We Love Our Pets, Wild On Washington) – Any person (\$40 for original, \$30 for renewal)

<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account Special license plate fund depicted on plate
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>2009–11 ESTIMATE:</u>	Not available
<u>2011–13 FORECAST:</u>	Not available
<u>VALUE OF INCREASE:</u>	Not available

<u>REVENUE SOURCE:</u>	Special Permit Fee for Oversize/Overweight Movements														
<u>RCW:</u>	46.44.0941 (including oversize farm implements) 46.44.0945 (temporary additional tonnage)														
<u>WHO'S TAXED:</u>	Overheight, overlength, overwidth, and overweight vehicles using state highways; there is a separate rate schedule for oversize farm implements.														
<u>TAX RATE:</u>	<table> <tr> <td>Single trip – Oversize</td> <td>\$10</td> </tr> <tr> <td>30-day permits – Oversize</td> <td>\$10–\$20</td> </tr> <tr> <td>30-day permits – Overweight</td> <td>\$70–\$90</td> </tr> <tr> <td>1-year permits – Oversize</td> <td>\$100–\$150</td> </tr> <tr> <td>1-year permits – Overweight garbage trucks</td> <td>\$42 per 1000 lbs.</td> </tr> </table> <p>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.</p> <p><u>Oversized farm implements</u> (e.g., threshers)</p> <table> <tr> <td>Farmers</td> <td>\$10, 3 month; \$ 25, 1 yr</td> </tr> <tr> <td>Sales, repair firms</td> <td>\$25, 3 month; \$100, 1 yr</td> </tr> </table>	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.	Farmers	\$10, 3 month; \$ 25, 1 yr	Sales, repair firms	\$25, 3 month; \$100, 1 yr
Single trip – Oversize	\$10														
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30-day permits – Overweight	\$70–\$90														
1-year permits – Oversize	\$100–\$150														
1-year permits – Overweight garbage trucks	\$42 per 1000 lbs.														
Farmers	\$10, 3 month; \$ 25, 1 yr														
Sales, repair firms	\$25, 3 month; \$100, 1 yr														
<u>ADMINISTERED BY:</u>	Department of Transportation														
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account														
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes														
<u>TAX EXEMPTIONS:</u>	Federal-, state-, county-, or city-owned vehicles (RCW 46.44.0941)														
<u>TAX HISTORY:</u>	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.														
<u>2009–11 ESTIMATE:</u>	\$14.8 million (includes revenue from additional weight permits)														
<u>2011–13 FORECAST:</u>	\$12.3 million (includes revenue from additional weight permits)														
<u>VALUE OF INCREASE:</u>	\$123,000 per 1% increase per biennium														

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

<u>REVENUE SOURCE:</u>	Tolling – SR 167 High Occupancy Toll (HOT) Lanes
<u>RCW:</u>	47.56.401; 47.56.403
<u>WHO'S TAXED:</u>	Users of the SR 167 HOT Lanes
<u>TOLL RATE:</u>	Effective April 2008: minimum toll rate = .50 cents; maximum toll rate = \$9.00. Toll rates vary dynamically based upon time of day, traffic volumes, traffic demand, and overall corridor performance. Toll rates will vary to insure average HOT lane speeds of 45 mph at least 90% of the time during peak hours.
<u>ADMINISTERED BY:</u>	Toll rates and policies set by the State Transportation Commission Department of Transportation collects and administers
<u>WHERE DEPOSITED:</u>	High-Occupancy Toll Lanes Operations Account
<u>DISTRIBUTION & USE:</u>	Moneys in this account may be used for, but be not limited to, debt service, planning, administration, construction, maintenance, operation, repair, rebuilding, enforcement, and expansion of high occupancy toll lanes and to increase transit, vanpool and carpool, and trip reduction services in the corridor. A reasonable proportion of the moneys in this account must be dedicated to increase transit, vanpool, carpool, and trip reduction services in the corridor
<u>TOLL EXEMPTIONS:</u>	HOV vehicles, transit buses, and publicly owned and/or operated vanpool vehicles
<u>TAX HISTORY:</u>	2008: minimum toll = .50 cents; maximum toll = \$9.00
<u>2009 -11 ESTIMATE:</u>	\$1,166,000
<u>2011–13 FORECAST:</u>	\$562,000
<u>VALUE OF INCREASE:</u>	Cannot be determined due to the nature of dynamic tolling.

<u>REVENUE SOURCE:</u>	Tolling – Tacoma Narrows Bridge
<u>RCW:</u>	47.46.090-100; 47.56; 47.56.165
<u>WHO'S TAXED:</u>	Users of the Tacoma Narrows Bridge
<u>TOLL RATE:</u>	Base tolls since July 1, 2008 (for four axles or less): cash toll = \$4.00; electronic toll = \$2.75. Toll amounts increase for more than four axles
<u>ADMINISTERED BY:</u>	Toll rates and policies set by the State Transportation Commission Department of Transportation collects and administers
<u>WHERE DEPOSITED:</u>	Tacoma Narrows Toll Bridge Account
<u>DISTRIBUTION & USE:</u>	The Department of Transportation must pay costs related to financing, operations, maintenance, management, necessary repairs of the facility; and repay amounts to the motor vehicle fund, as required under RCW 47.46.140.
<u>TOLL EXEMPTIONS:</u>	Vehicles providing service directly to the bridge: WSP vehicles providing service to the SR 16 corridor; DOT maintenance vehicles assigned to the bridge; and bridge construction vehicles.
<u>TAX HISTORY:</u>	FY 2008: \$3.00 = cash toll; \$1.75 = electronic toll FY 2009 to current: \$4.00 = cash toll; \$2.75 = electronic toll
<u>FY 2008 COLLECTION:</u>	\$29,959,616
<u>FY 2009–11 COLLECTION:</u>	\$89,676,251
<u>2011–13 FORECAST:</u>	\$100.1 million

<u>REVENUE SOURCE:</u>	Tow Truck Capacity Fee
<u>RCW:</u>	46.16.079 Effective until July 1, 2011, 46.17.335 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Any fixed-load motor vehicle equipped for lifting or towing any disabled, impounded, or abandoned vehicle.
<u>TAX RATE:</u>	\$25 per annum in addition to the basic motor vehicle registration fee, but in lieu of the combined licensing fee.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1963 \$25 per annum in lieu of combined licensing fee
<u>2009–11 ESTIMATE:</u>	Minimal
<u>2011–13 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Tow Truck Operator Fee
<u>RCW:</u>	46.55.030
<u>WHO'S TAXED:</u>	Operators of tow truck businesses (i.e., any person who engages in the impoundment, transporting, or storage of unauthorized vehicles, or the disposal of abandoned vehicles).
<u>TAX RATE:</u>	\$100 annual fee for business and \$50 per truck per year (plus normal registration fee) for permit. Special license plates not issued; each tow truck issued a permit indicating the class of the truck.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1985 \$100/company + \$50/truck annually (original & renewal)
<u>2009–11 ESTIMATE:</u>	Included in <i>Vehicle Business License (formerly Group IV)</i>
<u>2011–13 FORECAST:</u>	Included in <i>Vehicle Business License (formerly Group IV)</i>
<u>VALUE OF INCREASE:</u>	Minimal <i>See Vehicle Business License (formerly Group IV), page 101</i>

<u>REVENUE SOURCE:</u>	Transporter License Fee and Plate Fees
<u>RCW:</u>	46.76.040 (original) 46.76.050 (renewal)
<u>WHO'S TAXED:</u>	Businesses that deal in transportation of vehicles owned by others (e.g., driveaway and towaway services); does not apply to motor freight carriers licensed under RCW 81.80.
<u>TAX RATE:</u>	\$25 For original license \$15 For annual renewal license \$ 2 Per set of plates to be attached to vehicles being delivered
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1947 \$25 original license; \$15 renewal; \$2 per set of plates (new plates required each year) 1990 Provision requiring new plate each year deleted
<u>2009-11 ESTIMATE:</u>	Included in <i>Vehicle Business License (formerly Group IV)</i>
<u>2011-13 FORECAST:</u>	Included in <i>Vehicle Business License (formerly Group IV)</i>
<u>VALUE OF INCREASE:</u>	Minimal <i>See Vehicle Business License (formerly Group IV), page 101</i>

REVENUE SOURCE:

Trip Permit Fee and Surcharge

RCW:

46.16.160 Effective until July 1, 2011,
46.17.400 Effective July 1, 2011

WHO'S TAXED:

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.

TAX RATE:

Filing fee:	\$ 3
Administration fee:	\$11
Excise tax:	\$ 1
Surcharge:	<u>\$ 5</u>
TOTAL	\$20

ADMINISTERED BY:

Department of Licensing

WHERE DEPOSITED:

Motor Vehicle Account:	\$16
Highway Safety Account:	\$ 3
General Fund:	\$ 1

DISTRIBUTION & USE:

Appropriated for highway-related purposes, drivers programs, and general government. Surcharge revenue assigned to Motor Vehicle Account (CVISN, weigh-in-motion programs) when collected from motor carriers. Surcharge revenue assigned to Motor Vehicle Account (for congestion relief) when collected from nonmotor carriers.

TAX EXEMPTIONS:

Farm vehicles pay a *Farm Trip Permit*

TAX 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; 3 permits per 30 days; includes \$6 admin fee, \$3 filing fee, and \$1 excise tax. Restricted recreational vehicles to two permits per year
1999	Added \$5 surcharge to fund weigh-in-motion programs and congestion relief
2002	Set fee at \$15, retained \$5.00 surcharge
2005	Established <i>farm vehicle trip permit fee, page 53</i> of \$6.50

2009–11 ESTIMATE:

\$5.8 million

2011–13 FORECAST:

\$5.9 million

VALUE OF INCREASE:

\$138,000 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Vanpool Registration Fee
<u>RCW:</u>	46.12.023 (fee) Effective until July 1, 2011 46.17.220 Effective July 1, 2011 46.74.010 (definitions) 82.08.0287 (sales tax exemption) 82.12.0282 (use tax exemption) 82.44.015 (MVET exemption)
<u>WHO'S TAXED:</u>	A passenger motor vehicle being used for commute ridesharing or for ridesharing for the elderly and the handicapped; includes publicly-owned and privately-owned vehicles.
<u>TAX RATE:</u>	\$25 annual fee in addition to basic registration fee; makes vehicle exempt from motor vehicle excise tax and sales/use tax; vehicles issued special license plate denoting "VANPOOL."
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1980 Sales tax/use tax/MVET exemptions 1982 Handicapped/elderly revisions for vanpools 1987 \$25 annual fee in addition to registration fee; \$5 transfer fee
<u>2009–11 ESTIMATE:</u>	Minimal
<u>2011–13 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Vehicle Business Licenses (formerly Group IV)														
<u>RCW:</u>	46.70.061														
<u>WHO'S TAXED:</u>	Businesses that sell or manufacture vehicles. See: Hulk Haulers and Scrap Processors Business and Vehicle Licenses; Hulk Haulers, Scrap Processors, and Wreckers License Plate Fees; Tow Truck Operator Fee; and Transporter License and Plate Fees.														
<u>TAX RATE:</u>	<u>Annual Fee – Original License</u> <table> <tr> <td>Dealer – Principal place of business</td> <td>\$750</td> </tr> <tr> <td>Dealer – Subagency</td> <td>\$100</td> </tr> <tr> <td>Dealer – Temporary subagent</td> <td>\$125</td> </tr> <tr> <td>Manufacturer</td> <td>\$750</td> </tr> </table> <u>Annual Fee – Renewals</u> <table> <tr> <td>Dealer – Principal place of business</td> <td>\$250</td> </tr> <tr> <td>Dealer – Subagency</td> <td>\$ 25</td> </tr> <tr> <td>Manufacturer</td> <td>\$250</td> </tr> </table> See: Hulk Haulers and Scrap Processors Business and Vehicle Licenses, Hulk Haulers, Scrap Processors, and Wreckers License Plate Fees, Tow Truck Operator Fee, and Transporter License and Plate Fees.	Dealer – Principal place of business	\$750	Dealer – Subagency	\$100	Dealer – Temporary subagent	\$125	Manufacturer	\$750	Dealer – Principal place of business	\$250	Dealer – Subagency	\$ 25	Manufacturer	\$250
Dealer – Principal place of business	\$750														
Dealer – Subagency	\$100														
Dealer – Temporary subagent	\$125														
Manufacturer	\$750														
Dealer – Principal place of business	\$250														
Dealer – Subagency	\$ 25														
Manufacturer	\$250														
<u>ADMINISTERED BY:</u>	Department of Licensing														
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account														
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes														
<u>TAX EXEMPTIONS:</u>	None														
<u>2009–11 ESTIMATE:</u>	\$2.8 million														
<u>2011–13 FORECAST:</u>	\$2.7 million														
<u>VALUE OF INCREASE:</u>	Not available														

<u>REVENUE SOURCE:</u>	Vehicle Certificate of Ownership (Title) and Inspection Fee
<u>RCW:</u>	<p>46.12.040 (Certificate of title and motor vehicle inspection fee) Effective until July 1, 2011, 46.17.100 Application Fee effective July 1, 2011</p> <p>46.12.060 (VIN altered or obliterated) Effective until July 1, 2011, 46.17.135 Effective July 1, 2011</p> <p>46.12.080 (Motorcycle and motor changes to title) Effective until July 1, 2011, 46.12.590 Effective July 1, 2011</p> <p>46.12.101 (Transfer of ownership) Effective until July 1, 2011, 46.17.100 Application Fee effective July 1, 2011</p> <p>46.12.170 (Reissue of titles) Effective until July 1, 2011, 46.17.100 Application Fee effective July 1, 2011</p> <p>46.12.181 (Lost or stolen titles) Effective until July 1, 2011, 46.17.100 Application Fee effective July 1, 2011 46.68.020 (Distribution)</p>
<u>WHO'S TAXED:</u>	Applicants for vehicle certificate of ownership (includes motor and nonmotor vehicles except bicycles); 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.
<u>TAX RATE:</u>	<p>Certificate of title, \$5.00</p> <p>Vehicle inspection, \$15 if previously registered in another state or country; \$50 for all other inspections.</p>
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	<p>Motor Vehicle Account</p> <p>Multimodal Account</p> <p>Transportation 2003 (Nickel) Account</p> <p>Air Pollution Control Account</p> <p>Vessel Response Account</p>
<u>DISTRIBUTION & USE:</u>	Appropriated for oil spill response, school bus retrofit, and highway-related purposes.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	<p>1937 50 cents</p> <p>1951 \$1</p> <p>1974 \$1 certificate of ownership; \$10 inspection fee.</p> <p>1989 \$1 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$20 inspection fee if not.</p>

- 1990 \$1.25 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$20 inspection fee if not
- 2002 \$5.00 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$50 inspection fee if not; raised fee for changes to certificate to \$5.00..
- 2003 Changed distributions of fees from Motor Vehicle Account to Multimodal Account, Transportation 2003 Account, Air Pollution Control Account, and Vessel Response Account. After 2008, fees going to Air Pollution Control and Vessel.
- 2008 Effective July 2008, title fees formerly distributed to the Air Pollution Control and Vessel Response Accounts are distributed to the Transportation 2003 Account.

2009–11 ESTIMATE: Certificates: \$19.8 million
 Inspections: \$4.7 million

2011–13 FORECAST: Certificates: \$22.6 million
 Inspections: \$5.5 million

VALUE OF INCREASE: Certificates: \$4.5 million per \$1 fee increase per biennium
 Inspections: \$0.7 million per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Vessel Pilot License Fee
<u>RCW:</u>	88.16.090
<u>WHO'S TAXED:</u>	Pilots licensed by the state to board out-of-state ships for the purpose of assisting navigation through Washington waters; the two pilotage districts in the state are the Puget Sound and Grays Harbor districts.
<u>TAX RATE:</u>	\$3,000 per year
<u>ADMINISTERED BY:</u>	Board of Pilotage Commissioners
<u>WHERE DEPOSITED:</u>	Pilotage Account
<u>DISTRIBUTION & USE:</u>	Appropriated for administration and operations of the Board of Pilotage Commissioners.
<u>TAX EXEMPTIONS:</u>	None
<u>TAX HISTORY:</u>	1935 \$100 1977 \$250 1979 Not to exceed \$1000; set by Board of Pilotage Commissioners (BPC) 1986 Not to exceed \$1500; set by BPC 1995 \$2500 1999 \$3000 beginning 7/1/99
<u>2009–11 ESTIMATE:</u>	\$318,000
<u>2011–13 FORECAST:</u>	\$318,000
<u>VALUE OF INCREASE:</u>	N/A

<u>REVENUE SOURCE:</u>	Vessel Registration Fee
<u>RCW:</u>	88.02.050 Effective until July 1, 2011 88.02.640 Effective July 1, 2011
<u>WHO'S TAXED:</u>	Owners of registered vessels
<u>TAX RATE:</u>	\$10.50 per year
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	General Fund
<u>DISTRIBUTION & USE:</u>	All revenue in excess of \$1.1 million per fiscal year is allocated by the State Treasurer to counties with approved boating safety, education, and law enforcement programs. Eligibility is contingent on approval by the State Parks and Recreation Commission.
<u>TAX EXEMPTIONS:</u>	Military and government vessels not for recreational use, foreign vessels, U.S. Customs cruising vessels, vessels registered and used in other states, vessels temporarily in Washington for repairs, vessels with less than 10 horsepower motors used as transportation from shore to a registered vessel, vessels under 16 feet with less than 10 horsepower motors used on nonfederally regulated waters, and commercial fishing vessels assessed by Department of Revenue (RCW 88.02.030).
<u>TAX HISTORY:</u>	1984 \$6.00 annual registration fee 1994 \$10.50 annual registration fee
<u>2009–11 ESTIMATE:</u>	\$5.7 million
<u>2011–13 FORECAST:</u>	\$6.3 million
<u>VALUE OF INCREASE:</u>	\$530,700 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Watercraft Excise Tax
<u>RCW:</u>	82.49.010
<u>WHO'S TAXED:</u>	Owners of taxable vessels.
<u>TAX RATE:</u>	One half of 1% (\$5.00 per \$1,000 of taxable value per year) or \$5.00, whichever is greater.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	General Fund
<u>DISTRIBUTION & USE:</u>	The watercraft excise tax revenues in each fiscal year may, subject to appropriation by the Legislature, be used for site acquisition, sewage pump out or dump units, enforcing boating safety and registration laws, or for education, as specified in RCW 79A.60.590.
<u>TAX EXEMPTIONS:</u>	Military and government vessels not for recreational use, foreign vessels, U.S. Customs cruising vessels, vessels registered and used in other states, vessels temporarily in Washington for repairs, vessels with less than 10 horsepower motors used as transportation from shore to a registered vessel, vessels under 16 feet, human-powered vessels, and commercial fishing vessels currently paying property tax (RCW 82.49.020, 88.02.030).
<u>TAX HISTORY:</u>	1984 One half of 1% (\$5.00 per \$1,000 of taxable value per year) or \$5.00, whichever is greater.
<u>2009–11 ESTIMATE:</u>	\$25.6 million
<u>2011–13 FORECAST:</u>	\$27.9 million
<u>VALUE OF INCREASE:</u>	\$5.6 million per biennium for each \$1 per \$1,000 of taxable value increase per year.