
State Taxes and Fees

Overview and Table of Contents

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

The Department of Revenue's [Tax Reference Manual 2019](#) provides more information about Washington State taxes. The [fee inventory on fiscal.wa.gov](http://fee.inventory.on.fiscal.wa.gov) also provides information on fees charged by the Departments of Licensing and Transportation; the fee inventory is suspended for the 2019-21 and 2021-23 biennia. Please see Chapter 334, Laws of 2021, Section 974 (ESSB 5092).

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

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

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

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

For more information, please see the chapter on the [18th Amendment to the State Constitution, beginning on page 37](#).

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Summary of Transportation Taxes and Fees, 2023-25

(November 2022 Transportation Revenue Forecast)

Revenue Source	Amount	2023-25 Forecast
TRANSPORTATION TAXES (amendments to Chapter 82 RCW)		
Aircraft Excise Tax	\$20-\$125 per year by type of aircraft	\$795,000
Aircraft Fuel Tax	18 cents per gallon	\$10.7 million
International Fuel Tax Agreement Decals	\$10 per set of decals per year	\$0.8 million
Motor Vehicle Fuel Tax & Special Fuel Tax	49.4 cents per gallon	\$3, 231 million (net for distribution)
Natural Gas and Propane Fee	\$190.25 to \$1,034.17 per year Includes \$5.00 handling fee	Minimal
Rental Vehicle Sales Tax	5.9% of rental contract amount	\$84.4 million
Heavy Machinery Rental Tax	0.125% rental tax on rental invoices of all rentals of heavy equipment	
Retail Sales and Use Tax on Motor Vehicles	0.3% of selling price in addition to state and local sales taxes	\$130.7 million
Watercraft Excise Tax	0.5% of fair market value (\$5 minimum)	\$35.5 million
VEHICLE FEES		
Abandoned Recreational Vehicle Disposal Fee	\$6 at time of registration of a recreational vehicle	\$3 million
Camper Registration Fee	\$4.90 Original; \$3.50 Renewal	\$0.14 million
Commercial Vehicle Safety Enforcement Fee	\$16 per vehicle per year	\$5.9 million
Dealer Temporary Permit (Temporary License Plate)	\$40	\$54.7 million
Electric Vehicle License Fee	\$150 per year	\$36.3 million
Farm Exempt Decal Fee	\$5 one-time fee	Minimal
Farm Vehicle Reduced Gross Weight Fee	Fee varies by weight, starting at \$24.50 for vehicles up to 4,000 pounds	\$2.5 million
Farm Vehicle Trip Permit Fee	\$6.25 for partial month, up to four permits authorized per year	\$3,600
Filing Fee (vehicle registration and certificate of title)	\$4.50 when applying for vehicle registration \$5.50 when applying for certificate of title (DOL transactions only)	\$7.5 million
Intermittent-Use Trailer Fee	\$187.50 fee due at time of initial vehicle registration, registration only expires when the trailer changes ownership or disposed of	\$1.7 million
License Fee by Weight and Freight Project Fee	\$63 to \$3,400 per year (combined license fee); 15% of the weight fee (freight project fee)	\$526 million (combined license fee); \$46.3 million (freight project fee)
License Plate Fees	\$50.00 per plate for original issue \$30.00 per plate for replacement plate \$20.00 per plate for original motorcycle issue and \$12.00 for replacement motorcycle \$1.50 per plate for moped \$20.00 per vehicle retaining current license plate number \$10.00 license plate transfer fee	\$136.2 million \$93.7 million \$1.6 million Minimal \$0.1 million \$0.3 million \$1.3 million
License Plate Reflectivity Fee	\$2 per plate	\$11.9 million
License Plate Technology Fee	\$0.25 per plate	\$4.6 million
License Service Fee	\$0.50 per plate	\$9.2 million
Log Truck Additional Weight Permit	\$50 per year beginning April 1, prorated for shorter time periods \$37.50 if issued after July 1 \$25 if issued after October 1 \$12.50 if issued after January 1	Included in Special Permit Fee for Oversize/Overweight Movements
Mobile Home Title Elimination Fee	\$25 per application (set by DOL Director)	Minimal
Monthly Declared Gross Weight Fee	\$2 for each month vehicle used plus a \$2 admin fee (paid in addition to prorated license fee by weight)	\$1.2 million

Motor Home Weight Fee	\$75 annual fee	\$9.9 million
Off-Road Vehicle Fees	\$18 license fee (initial/renewal fee) \$5 ORV transfer fee \$7 60-day temporary use permit \$2 for a 7 year metal tag	\$1.5 million
Passenger Vehicle Weight Fee	\$35 - \$82 for motor vehicle weight fee	\$328.9 million
Personalized License Plates	\$52 for original plates \$42 for renewal In addition to regular vehicle registration fee	\$8.1 million
Private Use Single-Axle Trailer Fee	\$15 annual fee for trailers of 2,000 pound scale weight or less	\$12.6 million
Proportional Registration Plates and Fees	\$10 apportioned plates \$2 cab card \$2 tabs \$4.50 transaction fee	\$92.3 million
Recreational Vehicle Sanitary Disposal Fee	\$3.00	\$1.5 million
Service Fees on Titles and Registration Renewals (formerly subagent fees)	\$8 service fee for each renewal or obtain initial vehicle registration (county auditors & DOL transactions only) \$15 service fee for title transactions	\$32.7 million (including Report of Sale) \$15.3 million
Special License Plates	\$0 - \$45	Minimal
Special Permit for Oversize/Overweight Movement	Single Trip -- \$10 30-day permit (Oversize) - \$10 to \$20 30-day permit (Overweight) \$70 to \$90 1 year permit (Oversize) - \$100 to \$150 1 year permit (Overweight garbage trucks) - \$42/1000 lbs.	\$19.3 million
Transportation Electrification Fee	\$75 for battery vehicles and plug-in electric vehicles \$75 for hybrid vehicles	\$18.2 million \$27 million
Trip Permit Fee	\$25 for three days	\$6.3 million
Trip Permit, Special Fuel Users	\$30	\$450,000
Vehicle Certificate of Title and Inspection Fees	\$15 Certificate of Title \$50 Stolen Vehicle Check \$65 WSP VIN Inspection \$50 Quick Title Fee	\$73.4 million Certificate \$15.6 million Inspection \$5.2 million Quick title
Vehicle Registration Fee (License Fee)	\$30 Original & Renewal	\$342.8 million
Wheeled All-Terrain Vehicles	On-road \$12 initial and renewal Off-road \$18 initial and renewal Both: \$2 metal tag, every 7 years	\$0.5 million \$2.3 million Minimal
DRIVERS FEES		
Commercial Driver License	\$136 every eight years or \$17 per year for the time remaining on your license plus \$72 for basic driver license \$10 CDL special endorsement to the WA driver license \$40 Commercial license permit (CLP) \$35 CDL knowledge test \$250 CDL skills test \$35 CDL re-qualification fee	\$13.5 million
Driver's Abstract	\$3 \$15 per copy \$6.50 to Highway Safety Fund (HSF) \$6.50 to State Patrol Highway Account (WSP) \$2.00 to Move Ahead WA Flexible Account	\$66.5 million
Drivers Document Issuance Fee	\$1 applied to applications for an original or renewal of a regular driver's license, regular identicard, enhanced driver's license, or enhanced identicard	\$2.4 million
Driver Instruction Permit	\$25 for photo or non-photo (good for one year)	\$6.91 million
Driver License Examination Fee	\$35 per exam	\$21.9 million
Driver License Fee	\$9 per year or \$72 for eight year license,	\$1 million
Driver License Photo-Only Fee	\$20 per license/identification card/permit	\$8.1 million

Driver License Reinstatement and Hearing Fees	\$75 (non-alcohol-related offense) \$170 (alcohol-related offense) \$375 Hearing Fee	\$2.6 million \$6 million \$4.8 million
Duplicate Driver License Fee	\$20 per license/ ID card/ permit	\$9.6 million
Enhanced Driver License/Identification Card Fee	\$7 per year or \$56 eight year additional fee for original or renewal driver license or identification card	\$47.9 million
Identicards	\$9 per year or \$72 for 8-year identicard	\$16.6 million
Motorcycle Endorsement Fee/Instruction Permits	\$16 initial 8-year endorsement (\$2/year) \$40 renewal endorsement, every 8 years (\$5/year) \$5 examination fee \$15 instruction permit	\$5.3 million
Temporary Restricted Driver License and Device Fees – Ignition Interlock and Occupational	\$100 occupation, a temporary restricted or ignition interlock driver's license fee \$21 per month per ignition interlock device	\$8.8 million \$2 million

FARES AND TOLLS

Ferry Fares	Fares set by Transportation Commission + 25 cent vessel replacement surcharge Ferry System fare calculator	\$407.4 million (fares), of which \$14.1 million is attributable to the 25 cent surcharge
Tolling SR 167 HOT Lanes	\$0.50 to \$9.00 dynamic toll	\$15.2 million
Tolling – I-405 Express Toll Lanes	Varies depending on the day of the week, time of day and type of customer View tolls on WSDOT website	\$62.8 million
Tolling – SR 520 Bridge	Varies depending on the day of the week, time of day and type of customer Toll schedule	\$195.2 million
Tolling - Tacoma Narrows Bridge	\$6 Cash Toll \$5 Electronic Toll \$7 Pay By Mail	\$155.5 million
Tolling – SR 99 Tunnel	Toll Rates range from \$1.25 to \$2.25 on weekdays with overnight and weekend rates at \$1.00.	\$60.6 million

BUSINESS LICENSES

For-Hire Business Permit and Vehicle Certificates	For-Hire: \$110 original business license (no renewal) \$55 per year per vehicle for certificate (original, changed, or duplicate) Limousine: \$350 per year business license \$75 per year per vehicle for certificate \$20 Changed and duplicate vehicle certificates \$25 Training course applications	For-Hire \$0.2 million Limousine \$0.49 million
Hulk Haulers, Scrap Processors, Wreckers License Fees	\$10 original, renewal--Hulk Haulers \$25 original, \$10 renewal--Scrap Processors \$25 original, \$10 renewal--Wreckers	Minimal
Tow Truck Capacity Fee	\$25 per year in addition to the basic motor vehicle license fee, but in lieu of the License Fee by Weight	\$0.07 million
Tow Truck Operator Fee	\$100 per year for business; \$50 per vehicle per year	\$0.3 million
Transportation Network Company Permit Fee	\$5000 per permit, annually	\$0.1 million
Transporter License Fee and Plates	\$150 for new license \$100 for annual renewal \$50 per set of plates \$2 for registered tow truck operators' "indicator tab"	\$0.5 million

Vehicle Dealers and Manufacturers	<i>Original fee (Renewal fee)</i> Dealer, Principal location--\$975 (\$325) Dealer, Subagency--\$100 (\$25) Dealer Temporary subagent--\$100 () Manufacturer--\$500 (\$250)	\$2.7 million
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AIRCRAFT AND VESSEL FEES

Aircraft Dealers License Fee	\$75 per calendar year \$10 for additional certificates	Minimal
Aircraft Registration Fee	\$15 per year per aircraft	\$218,100

Vessel Dealer Temporary Permit		Minimal
Vessel Pilot License Fee	\$6,500 per year	\$0.75 million
Vessel Registration Fee	\$10.50 per year	\$5.4 million
Vessel Title Application Fee	\$5.00	
Vessel Visitor Permit	\$30 at the time of issuance of identification document.	Minimal

Washington State Revenue Drivers for Fiscal Year 2022

Vehicles paying Basic License Fee (\$30)

Passenger Cars and Cabs	5,225,908
Motor Homes	66,947
Travel Trailers	179,599
Motorcycles	219,282
Personal Trailers (over 2,000 lbs)	129,632
Tow Trucks	1,326

Vehicles paying Weight-based Registration Fee (Trucks)

Trucks	1,346,237
For Hire, Buses, Stages	4,263
Combination License Fee Trailers	105,943
Prorate Motor Vehicles	37,667

Vehicles paying Varying Fees

Restored and Antiques	30,466
Campers	18,494
Mopeds	5,662
Exempt	5,967
Personal Trailers (under 2,000 lbs)	438,000
Intermittent-Use Trailers	3,377
Off-Road Vehicles	38,706
Wheeled All-Terrain Vehicles	66,575
Snowmobiles	22,784
<i>Vintage Snowmobiles</i>	212

Other vehicles in classes not noted above 319,328

Total Washington State Vehicle Registrations **8,234,538**

Total Washington State Vessels Registrations **231,831**

Gasoline/Diesel Consumption (millions of gallons) 3,445

Drivers Licenses Issued

Originals	315,845
Renewals/Extensions	835,050

Traffic Volumes

Ferry Passengers	8,556,000
Ferry Car/Driver	8,600,000
Tacoma Narrows Bridge	15,425,951
SR 167 HOT Lanes	1,654,678
SR 520 Bridge	19,284,221
I-405 Express Lanes	7,822,202
SR 99 Tunnel	13,126,664

TRANSPORTATION TAXES (Amendments to Chapter 82 RCW)

<u>REVENUE SOURCE:</u>	Aircraft Excise Tax
<u>AUTHORIZED:</u>	RCW 82.48.030 RCW 82.48.080 (where deposited)
<u>WHO PAYS:</u>	Aircraft owner
<u>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. Collected at first registration and annually thereafter. Commuter air carriers that are not airplane companies as defined in RCW 84.12.200 are subject to a tax based on weight. The tax ranges from \$500 for a plane weighing less than 4,001 pounds to a maximum of \$4,000 for a plane weighing no more than 12,500 pounds.
<u>ADMINISTERED BY:</u>	Department of Transportation – Aviation Division
<u>WHERE DEPOSITED:</u>	Aeronautics Account
<u>DISTRIBUTION & USE:</u>	Appropriated for state grants to airports and to cover the cost of administration of the DOT Aviation Division.
<u>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 manufacturer and used for testing or training purposes (RCW 82.48.100).
<u>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 2015 100% of tax deposited to the Aeronautics Account
<u>2021-23 FORECAST:</u>	\$788,132 Aeronautics Account
<u>2023-25 FORECAST:</u>	\$795,000 Aeronautics Account

<u>REVENUE SOURCE:</u>	Aircraft Fuel Tax
<u>AUTHORIZED:</u>	RCW 82.42.020 RCW 82.42.090 (where deposited)
<u>WHO PAYS:</u>	Aircraft fuel users
<u>RATE:</u>	18 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>EXEMPTIONS:</u>	Include, but are not limited to, exported fuel, interstate commercial sales, fuel sold to a licensed aircraft fuel distributor, fuel delivered to commercial air carriers operating under certificates of public convenience and necessity, research, testing, training, and emergency medical air transport entities (RCW 82.42.030).
<u>HISTORY:</u>	<p>1967 2 cents/gallon on retail sales</p> <p>1982 Agricultural spray planes exempted 3% x weighted average retail price in third month of fiscal 1/2 year.</p> <p>1983 Minimum rate set at 5 cents</p> <p>1989 5.5 cents</p> <p>1991 January 6.5 cents</p> <p>1991 July 6.0 cents</p> <p>1997 June 6.0 cents</p> <p>2000 July 6.5 cents</p> <p>2001 January 7.5 cents</p> <p>2002 July 7.0 cents</p> <p>2003 July 10 cents</p> <p>2005 July 11 cents</p> <p>2022 July 18 cents</p>
<u>2021-23 FORECAST:</u>	\$9.6 million
<u>2023-25 FORECAST:</u>	\$10.7 million
<u>VALUE OF INCREASE:</u>	\$591,800 per one-cent increase per biennium

For comprehensive information on the Aviation Fuel Tax, see JLARC's [2011 Tax Preference Performance Reviews](#), pages 23 to 34.

<u>REVENUE SOURCE:</u>	International Fuel Tax Agreement Decal Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 82.38.110 (8) (fee) RCW 82.38.290 (where deposited) Chapter 82.41 RCW (authorization to participate in a multi-state agreement)
<u>WHO PAYS:</u>	Motor Carrier– Commercial vehicles over 26,000 pounds gross vehicle weight; Commercial vehicles with 3 or more axles regardless of weight; and a commercial combination vehicle that weigh more than a total of 26,000 pounds gross vehicle or registered gross vehicle weight (doesn't include recreational vehicles).
<u>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>	Highway purposes
<u>EXEMPTIONS:</u>	Users of special fuel trip permits when operating under such permit
<u>HISTORY:</u>	2002 \$10
<u>2021-23 FORECAST:</u>	\$ 0.9 million
<u>2023-25 FORECAST:</u>	\$ 0.9 million
<u>VALUE OF INCREASE:</u>	\$85,300 per \$1 fee increase per biennium

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

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

WHO PAYS: The tax is imposed on fuels used for the propulsion of motor vehicles on the highways of the state. The tax is collected at the time of fuel removal from a terminal rack in Washington. Gasoline and diesel distributors pay the same rate. The tax is not applicable to aviation, marine, and other specified off-road uses.

RATE: 49.4 cents per gallon

ADMINISTERED BY: Department of Licensing

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

A portion of fuel tax (representing unclaimed nonhighway use refunds) is transferred to the following accounts:

- * Marine Fuel Tax Refund Account ([RCW 79A.25.040](#))
- * Recreation Resource Account ([RCW 79A.25.070](#), [RCW 79A.25.200](#))
- * ORV and Nonhighway Vehicle Account ([RCW 46.09.520](#))
- * Nonhighway and Off-Road Vehicle Activities Program Account ([RCW 46.09.510](#), [RCW 46.09.520](#))
- * Snowmobile Account ([RCW 46.68.350](#), [RCW 46.10.510](#))
- * Aeronautics Account ([RCW 82.42.090](#), [RCW 82.38.183](#))

DISTRIBUTION & USE: Cost of administration
Refunds & transfers, including refunds of taxes paid by licensed fuel suppliers and distributors on exempt uses, tribal fuel tax agreement refunds, and transfers to dedicated accounts for the benefit of aviation, marine, and recreational off-road users.
State highways, City streets, County roads
Ferry operations and capital construction

EXEMPTIONS: **Motor Vehicle Fuel Tax (gasoline) exemptions only**

- Motor vehicle fuel eligible for refunds ([RCW 82.38.180](#)), including nonhighway use, exported fuel, lost or destroyed fuel, power take-off equipment.

- Exempt sales ([RCW 82.38.080\(2\)](#)) include sales to the armed forces or to the national guard when the fuel is used in ships or for export, employees/representatives of foreign governments, and fuel used exclusively for racing not legally allowed on public highways.

Special fuel tax exemptions only:

- Dyed special fuel (special fuel not used on public highways)
- Exempt sales include: ([RCW 82.38.080\(1\)](#)): government-owned vehicles used for road construction and maintenance, public owned fire-fighting equipment, U.S. government vehicles, transportation providers for persons with special needs, waste vegetable oil used in biodiesel manufacture, urban transportation systems both public and private.

TAX HISTORY:

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)
2015	44.5 cents (effective August t1, 2015)
2016	49.4 cents (effective July 1, 2016)

2021-23 FORECAST: \$3,149 million (net for distribution*)

2023-25 FORECAST: \$3,231 million (net for distribution*)

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

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

Distribution of 49.4-Cent Motor Vehicle Fuel Tax Fuel Tax Revenue Distribution \$3,149 million 2021-23 Biennium

Motor Fuel Tax Distributions 2015-2017 BIENNIUM THROUGH 2023-25 BIENNIUM ⁽¹⁾ (Dollars in Millions)

	2015 - 2017	2017 - 2019	2019 - 2021	2021 - 2023	2023 - 2025
GROS \$ GASOLINE TAX	2,615,533,026	2,900,391,554	2,582,797,109	2,650,196,311	2,722,140,100
Less: Non-Highway Refunds	42,831,580	44,474,326	56,536,890	37,058,305	38,110,000
Less: Tribal Reservation Refunds	68,700,411	82,205,574	89,909,119	103,105,925	104,367,700
Less: Aeronautics Transfer #039	732,349	817,247	723,198	742,017	764,900
Less: General Fund Transfer #001	1,273,981	1,631,828	1,413,491	1,932,882	1,990,900
Less: Marine Transfer #048 and #267	17,907,744	20,822,817	18,246,845	18,751,290	19,317,800
Less: Outdoor Recreation Vehicle Transfer #268 and #01B	17,140,347	19,666,270	17,179,689	17,700,607	18,191,600
Less: Snowmobile #01M	2,292,330	2,130,874	2,272,648	2,023,845	2,064,400
GROS \$ SPECIAL FUEL TAX	616,343,659	675,332,736	709,579,376	782,850,757	779,529,600
Less: Non-Highway Refunds	25,403,030	43,662,847	37,110,239	60,404,315	42,168,400
Less: Tribal Reservation Refunds	10,194,037	13,656,203	15,695,851	23,737,271	24,465,400
NET FOR DISTRIBUTION	3,024,995,380	3,329,187,943	3,034,853,967	3,149,347,200	3,231,458,300
DISTRIBUTIONS					
GENERAL WSDOT & OTHER AGENCIES	676,749,853	688,010,385	627,183,306	650,844,500	667,813,500
SPECIAL CATEGORY C	49,717,566	50,544,823	46,076,122	47,814,400	49,061,100
TRANSPORTATION 2003 ACCOUNT	331,447,345	336,962,342	307,171,493	318,759,900	327,070,700
TRANSPORTATION PARTNERSHIP ACCOUNT	563,460,752	572,836,252	522,191,715	541,892,000	566,020,400
CONNECTING WASHINGTON ACCOUNT	539,140,290	801,970,375	731,068,022	758,648,400	776,426,200
STATE SUPERVISION AND STUDIES	\$10,288,282	\$10,427,393	\$9,942,890	\$11,027,300	\$10,862,000
PUGET SOUND FERRY OPERATIONS ACCOUNT #109	51,535,607	54,126,181	47,938,871	50,515,900	53,159,900
PUGET SOUND FERRY CONSTRUCTION ACCOUNT #099	36,174,031	36,775,935	33,524,545	34,789,300	35,696,400
TRANSPORTATION IMPROVEMENT BOARD	203,729,348	207,119,228	188,807,788	195,930,800	201,039,200
CITIES \$	190,670,398	193,842,988	176,705,268	183,371,700	188,152,600
COUNTIES \$	289,063,303	292,779,409	267,511,238	275,975,300	282,406,200
COUNTY ARTERIAL PRESERVATION	29,829,930	30,326,274	27,645,160	28,688,100	29,436,000
RURAL ARTERIAL PROGRAM	38,669,896	39,313,329	35,837,665	37,189,700	38,159,300
NET FOR DISTRIBUTION	3,024,995,380	3,329,187,943	3,034,853,967	3,149,347,200	3,231,458,300

Notes:

- (1) – Based on November 2022 Forecast. Column Totals may differ due to independent rounding.
- (2) – Net Fuel Tax for distribution is net of transfers and refunds for fuel used in non-highway purposes.
- (3) – 1.5% and 0.33% of the cities and counties distributions are allocated to the state for state supervision and studies.
- (4) – 1% of the cities distributions is transferred to the Small City Pavement and Sidewalk Account
- (5) – Includes the Small City Pavement and Sidewalk Accounts funds.
- (6) – Less funds withheld for the County Road Administration Board (CRAB)
- (7) – Less revenue transferred to Ferry operations for Capron refunds to Island and San Juan counties.

Distribution of 49.4-Cent Gas Tax*

Dedicated 23-Cent Distribution

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

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

Dedicated 5-Cent Distribution

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

Transportation 2003 Account	100%	5.00 cents
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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
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[RCW 46.68.090\(4\)\(a\)\(5\)\(a\)](#)

City Distributions	8.3333%	0.50 cents
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[RCW 46.68.090\(4\)\(b\)\(5\)\(b\)](#)

County Distributions	<u>8.3333%</u>	<u>0.50 cents</u>
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TOTAL	100.00%	9.50 cents
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Dedicated 11.9-Cent Distribution

[RCW 46.68.090\(7\)](#)

Connecting Washington Account	100.00%	11.9 cents
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*DOL costs of collection, refunds, and transfers related to non-highway use of motor fuel are deducted from gross collections before the above distributions are calculated.

49.4-Cent Motor Vehicle Fuel Tax – Distributions and Uses

STATE HIGHWAY PROGRAM

- * Distribution: 10.21 cents
- * Revenue deposited in Motor Vehicle Account
- * Primarily appropriated for Department of Transportation highway programs
- * 2021-23 estimate: \$651 million

TRANSPORTATION 2003 ACCOUNT (NICKEL ACCOUNT)

- * Distribution: 5.00 cents
- * Account created in 2003 to be the repository of the 5-cent tax increase. Account used for cash funding for highway and ferry projects identified by the Legislature and for the payment of costs for bond sales to provide debt financing for highway projects.
- * 2021-23 estimate: \$319 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.
- * 2021-23 estimate: \$542 million

STATE HIGHWAY PROGRAM – SPECIAL CATEGORY C

- * Distribution: 0.75 cents
- * Revenue deposited in the Special Category C Account
- * Provides for high-cost projects requiring bond financing
- * Original project list included First Avenue South Bridge in Seattle, SR 18 from Auburn to North Bend, and the North-South Corridor in Spokane.
- * 2021-23 estimate: \$48 million

CONNECTING WASHINGTON ACCOUNT

- * Distribution: 11.9 cents
- * Account created in 2015 to be the repository of two rate increases: 7-cent tax increase in FY 2016 and another 4.9-cent tax increase in FY 2017. Account used for cash funding for highway and ferry projects identified by the Legislature and for the payment of costs for bond sales to provide debt financing for highway projects.
- * 2021-23 estimate: \$759 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.
- * 2021-23 estimate: \$37 million

TRANSPORTATION IMPROVEMENT ACCOUNT (TIB FUNDED PROGRAMS)

- Distribution: 3.04 cents or 13.2336 percent of 23 cents deposited in the Transportation Improvement Account, summed from two separate distributions of 7.5597 percent and 5.6739 percent.
- Administered by the Transportation Improvement Board (TIB)
- 2021-23 estimate: \$196 million (includes the \$2.0 million transfer from the city distributions to the city pavement and sidewalk account to fund the city hardship assistance program).

COUNTY ARTERIAL PRESERVATION PROGRAM

- Distribution: 0.45 cents
- Revenue deposited in County Arterial Preservation Account

- To sustain structural, safety, and operational integrity of urban and rural county arterials
- Distributions by County Road Administration Board (CRAB) based on paved arterial lane miles in unincorporated areas.
- 2021-23 estimate: \$29 million

COUNTIES – REGULAR AND TRANSPORTATION 2005 LEGISLATION DISTRIBUTION

- Distribution: 4.92 cents, including 0.5 cents from the Transportation Partnership Act (4.83 cents after deductions for state supervision and studies)
- Pierce, Skagit and Whatcom counties are first reimbursed for 50% of any deficit incurred during the previous fiscal year in operating their county-owned ferry systems (limited to \$1,800,000 in the 2015-17 biennium and inflated by the fiscal growth factor in the future) ([RCW 47.56.725](#)).
- 1.5% is provided to DOT and CRAB for statutory regulation, supervision of grants, and technical support to counties and up to 0.33% for studies ([RCW 46.68.120](#)).
- Approximately \$350,000 per year withholding for CRAB administration of county ferry capital improvement funds ([RCW 46.68.090\(2\)\(h\)\(ii\)](#))
- Sums required to be repaid to counties composed of islands under the Capron Act are provided to San Juan and Island counties ([RCW 46.68.080](#)).
- 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 ([RCW 46.68.122](#)).
- Redistribution of \$18.8 million of Capron Act funds to Ferry Operations ([RCW 46.68.080\(5\)](#)) equal to all of fuel tax collections from San Juan County above the base 23 cents and half of the fuel tax collections from Island County above the base 23 cents.
- 2021-23 estimate: \$290 million (after deductions, withholding, and redistributions)
- In addition to the gas tax distributions, the Connecting Washington Act will transfer \$25.1 million in the 2017-19 biennium (and subsequent) to counties from the state Motor Vehicle and Multimodal Accounts ([RCW 46.68.126](#)).

CITIES – REGULAR AND TRANSPORTATION 2005 LEGISLATION DISTRIBUTION

- Distribution: 2.96 cents, including 0.5 cents from the Transportation Partnership Act (2.88 cents after deductions for state supervision, studies, and Small City Pavement and Sidewalk Account).
- Up to 1.5% distributed to DOT for supervision of federal grants and roadwork And up to 0.33% for studies ([RCW 46.68.110](#) (1) and (2)).
- 1% to Small City Pavement and Sidewalk Account to implement the City Hardship Assistance Program to help small cities that take over maintenance of state highways within their boundaries ([RCW 46.68.110](#) (3)).
- Remainder distributed by population for construction and maintenance of streets ([RCW 46.68.110](#) (4)).
- 2021-23 estimate: \$183 million
- In addition to the gas tax distributions, the Connecting Washington Act will transfer \$25.1 million in the 2017-19 biennium (and subsequent) to cities from the state Motor Vehicle and Multimodal Accounts ([RCW 46.68.126](#)).

FERRY OPERATIONS

- Distribution: 0.54 cents
- Revenue deposited in Puget Sound Ferry Operations Account
- Redistribution of Capron revenues from San Juan and Island counties ([RCW 46.68.080](#)).
- 2021-23 estimate: \$51 million

FERRY CAPITAL CONSTRUCTION

- Distribution: 0.55 cents
- Revenue deposited in Puget Sound Capital Construction Account
- 2021-23 estimate: \$35 million

REVENUE SOURCE: **Natural Gas and Propane Fee (in lieu of diesel tax)**
 Restricted to highway purposes

AUTHORIZED: [RCW 82.38.075](#) (fee)
[RCW 82.38.290](#) (disposition)

WHO PAYS: Vehicles powered by natural gas or propane

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

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

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

EXEMPTIONS: Vehicles registered outside of Washington State, unless the vehicle is registered under the International Registration Plan.

HISTORY:

1977 The license fee in lieu of special fuel tax enacted (special fuel tax at that time was 12 cents per gallon)

1983 Fee indexed: base fee adjusted to reflect increases in the special fuel tax above 12 cents

2021-23 FORECAST: Minimal

2023-25 FORECAST: Minimal

VALUE OF INCREASE: Minimal

<u>REVENUE SOURCE:</u>	Rental Vehicle Sales Tax
<u>AUTHORIZED:</u>	RCW 82.08.020 (2) (tax and disposition)
<u>WHO PAYS:</u>	Consumers who rent vehicles
<u>RATE:</u>	5.9% of rental contract amount, in addition to state and local sales taxes
<u>ADMINISTERED BY:</u>	Department of Revenue
<u>WHERE DEPOSITED:</u>	Multimodal Transportation Account
<u>DISTRIBUTION & USE:</u>	General Transportation
<u>EXEMPTIONS:</u>	Vehicles rented or loaned to customers by automotive repair businesses while the customers' vehicles are under repair and vehicles licensed and operated as taxicabs (RCW 46.04.465).
<u>HISTORY:</u>	<p>1992 5.9% of rental contract amount, in lieu of Motor Vehicle Excise Tax (MVET)</p> <p>1998 Distribution of rental vehicle sales tax (in-lieu of MVET) aligned with the MVET</p> <p>2000 With repeal of MVET, distributed changed from Transportation Fund to Multimodal Transportation Account.</p>
<u>2021-23 FORECAST:</u>	\$84.44 million
<u>2023-25 FORECAST:</u>	\$88.66 million
<u>VALUE OF INCREASE:</u>	\$11 million for each 1% increase in tax rate per biennium

<u>REVENUE SOURCE:</u>	Retail Sales and Use Tax on Motor Vehicles
<u>AUTHORIZED:</u>	RCW 82.08.020(3) (retail sales tax for transportation and disposition) RCW 82.12.020 (use tax)
<u>WHO PAYS:</u>	Consumers purchasing motor vehicles
<u>RATE:</u>	0.3% of selling price, in addition to state and local sales taxes
<u>ADMINISTERED BY:</u>	Department of Revenue
<u>WHERE DEPOSITED:</u>	Multimodal Transportation Account
<u>DISTRIBUTION & USE:</u>	General Transportation
<u>EXEMPTIONS:</u>	Retail car rentals
<u>HISTORY:</u>	2003 0.3% of selling price
<u>2021-23 FORECAST:</u>	\$126.5 million
<u>2023-25 FORECAST:</u>	\$130.7 million
<u>VALUE OF INCREASE:</u>	\$3.1 million for each 0.01% increase in tax rate per biennium

<u>REVENUE SOURCE:</u>	Watercraft Excise Tax
<u>AUTHORIZED:</u>	RCW 82.49.010 (fee) RCW 82.49.030 (disposition)
<u>WHO PAYS:</u>	Owners of taxable vessels.
<u>RATE:</u>	One half of 1% of fair market value or \$5, whichever is greater, paid annually
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	75 percent of the revenue is deposited into the General Fund and 25 percent of the revenue is deposited in the Derelict Vessel Removal Account
<u>DISTRIBUTION & USE:</u>	75 percent of the funds are for public recreational waterway boater access, sewage pump out facilities at public marinas, , boating safety education and enforcement as specified in RCW 79A.60.590 . 25 percent of the funds are for the removal of large derelict vessels as specified in RCW 79.100.100 .
<u>EXEMPTIONS:</u>	Vessels exempt from registration under Chapter 88.02 RCW , vessels used exclusively for commercial fishing purposes, vessels under 16 feet in overall length, vessels owned by the U.S. or any state or municipality in the U.S., vessels owned by a nonprofit engaged in youth character building, and vessels own by a dealer which are not rented on a regular commercial basis (RCW 82.49.020).
<u>HISTORY:</u>	1984 One half of 1% of fair market value or \$5, whichever is greater
<u>2021-23 ESTIMATE:</u>	\$37.6 million
<u>2023-25 FORECAST:</u>	\$35.5 million
<u>VALUE OF INCREASE:</u>	\$7.1 million per biennium for each \$1 per \$1,000 of taxable value increase per year.

VEHICLE FEES

<u>REVENUE SOURCE:</u>	Abandoned Recreational Vehicle Disposal Fee Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.17.380 (fee) RCW 46.68.175 (deposited)
<u>WHO PAYS:</u>	Recreational vehicle owners, includes camper, motor home, and travel trailer.
<u>RATE:</u>	\$6.00 fee due at time of annual vehicle registration.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Abandoned Recreational Vehicle Disposal Account
<u>DISTRIBUTION & USE:</u>	Used by DOL to reimburse registered tow truck operators (RCW 46.55.010), vehicle wreckers (RCW 46.80.010), scrap processors (RCW 46.79.010), and scrap metal businesses (RCW 19.290.010) for costs associated with the removal and disposal of a camper, travel trailer, or motor home abandoned on a public roadway.
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	2019 \$6
<u>2021-23 FORECAST:</u>	\$3.11 million
<u>2023-2025 FORECAST:</u>	\$3.03 million
<u>VALUE OF INCREASE:</u>	\$505,900 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Camper Registration Fee Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.17.350 RCW 46.68.030(1) (where deposited)
<u>WHO PAYS:</u>	Vehicle owner
<u>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>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1971 \$3.50 per year 1975 Original \$4.90; renewal \$3.50
<u>2021-23 FORECAST:</u>	\$ 135,000
<u>2023-25 FORECAST:</u>	\$ 150,000
<u>VALUE OF INCREASE:</u>	\$44,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Commercial Vehicle Safety Enforcement Fee Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.17.315 (fees and disposition)
<u>WHO PAYS:</u>	Commercial motor vehicle carriers that have terminals in this state.
<u>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>EXEMPTIONS:</u>	Vehicles regulated by the utilities and transportation commission: transportation for persons with special needs, auto transportation companies, passenger charter & excursion companies, solid waste collection companies and household goods carriers (RCW 46.32.080(1)). Motor vehicles owned and operated by farmers in the transportation for their own products (RCW 46.32.080(2)).
<u>HISTORY:</u>	1995 \$10 1996 Fee for IRP vehicles added 2007 Fee increased to \$16
<u>2021-23 FORECAST:</u>	\$ 5.9 million
<u>2023-25 FORECAST:</u>	\$ 6.5 million
<u>VALUE OF INCREASE:</u>	\$382,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Dealer Temporary Permit (Temporary License Plate)
<u>AUTHORIZED:</u>	RCW 46.16A.300 (authority) RCW 46.17.400 (1)(a) (fee) RCW 46.17.400 (3) (where deposited)
<u>WHO PAYS:</u>	Motor vehicle dealers when selling a vehicle.
<u>RATE:</u>	\$40 for temporary permit/both temporary plates
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	\$ 5 Credited to the payment of vehicle license fees \$10 State Patrol Highway Account \$25 Move Ahead WA Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway purposes, including the activities of the State Patrol and Move Ahead WA road investments
<u>EXEMPTIONS:</u>	None
<u>HISTORY</u>	1973 \$5 credited to payment of registration fees 2007 \$10 to State Patrol Highway Account, \$5 to registration fees 2022 \$40, with the increase deposited to the Move Ahead WA Account* *Replaces temporary permits with temporary license plates effective July 1, 2023.
<u>2021-23 ESTIMATE:</u>	\$14.8 million
<u>2023-25 FORECAST:</u>	\$13.7 million
<u>VALUE OF INCREASE:</u>	\$1 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Electric Vehicle License Fee Restricted to highway purposes, in part
<u>AUTHORIZED:</u>	RCW 46.17.323 (fees and disposition)
<u>WHO PAYS:</u>	Owners of electric vehicles (EVs) and plug-in electric hybrid vehicles renewing registration
<u>RATE:</u>	\$150 per year; \$30 per year for Electric Motorcycles
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	First \$100 of the \$150 fee: Revenues up to \$1 million, deposited in Motor Vehicle Account. Over \$1 million: <ul style="list-style-type: none"> • Seventy percent to the Motor Vehicle Account; • Fifteen percent to the Transportation Improvement Account; • Fifteen percent to the Rural Arterial Trust account. <p>Remaining \$50 of the \$150 fee: Revenues up to \$1 million are deposited into the Multimodal Transportation Account. Remaining revenues are deposited in the Motor Vehicle Account.</p> <p>\$30 Electric Motorcycle fee deposited in the Motor Vehicle Account.</p>
<u>DISTRIBUTION & USE:</u>	Provide funds to mitigate the impact of vehicles on state roads and highways, of evaluating the feasibility of transitioning from a revenue collection system based on fuel taxes to a road user assessment system and to establish an Electric Vehicle Infrastructure Bank to provide financial assistance for installing publicly accessible EV charging stations.
<u>EXEMPTIONS:</u>	Those exempt from the electric vehicle fee include: electric vehicles that have the capability to drive at a speed of no more than 35 miles per hour; government owned vehicles; horseless carriages; collector vehicles; off road vehicles; snowmobiles; mopeds, restored vehicles, private school buses; vehicles registered to Disabled American Veterans, Former Prisoners of War, and Congressional Medal of Honor recipients.
<u>HISTORY:</u>	2012 \$100 2015 \$150 2022 Electric Motorcycle License Fee set at \$30
<u>2021-23 FORECAST:</u>	\$22.1 million
<u>2023-25 FORECAST:</u>	\$36.4 million
<u>VALUE OF INCREASE:</u>	\$148,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Farm Exempt Decal Fee Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.16A.420 (authorized) RCW 46.17.325 (fee and where deposited)
<u>WHO PAYS:</u>	Owners of farm vehicles to be operated on public highways as identified under RCW 46.16A.080(3) .
<u>RATE:</u>	\$5 fee in addition to any other fees and taxes required. This decal may not be renewed. The status as an exempt vehicle continues until suspended or revoked for misuse, or when the vehicle is no longer used as a farm vehicle.
<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>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1967 \$5
<u>2021-23 ESTIMATE:</u>	Minimal
<u>2023-25 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

REVENUE SOURCE: **Farm Vehicle Reduced Gross Weight Fee**
 Restricted to highway purposes

AUTHORIZED: [RCW 46.16A.425](#) (reduced gross weight license fee)
[RCW 46.17.330](#) (fee schedule)
[RCW 46.68.035](#) (where deposited)

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

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

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED:

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%

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

EXEMPTIONS: None

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

See the tax history for the [License Fees by Weight \(formerly Combined License Fee\)](#), page 72.

2021-23 FORECAST: \$ 2.5 million

2023-25 FORECAST: \$ 3 million

VALUE OF INCREASE: Data is not available for estimating increases.

<u>REVENUE SOURCE:</u>	Farm Vehicle Trip Permit Fee Restricted to highway purposes												
<u>AUTHORIZED:</u>	RCW 46.16A.330 (authorized) RCW 46.17.400 (1)(c) (fee schedule) RCW 46.68.035 (where deposited)												
<u>WHO PAYS:</u>	The owner of farm vehicle registered under RCW 46.16A.425 purchasing a monthly registration under RCW 46.16A.455(5) may operate the farm vehicle under the authority of a farm vehicle trip permit.												
<u>RATE:</u>	\$6.25 for a 30-day permit. No more than four farm vehicle trip permits may be used for any one vehicle in any twelve month period.												
<u>ADMINISTERED BY:</u>	Department of Licensing												
<u>WHERE DEPOSITED:</u>	<table> <tr> <td>Motor Vehicle Account</td> <td>59.495%</td> </tr> <tr> <td>State Patrol Highway Account</td> <td>22.360%</td> </tr> <tr> <td>Puget Sound Ferry Operations Account</td> <td>1.375%</td> </tr> <tr> <td>Transportation 2003 Account</td> <td>5.237%</td> </tr> <tr> <td>Transportation Partnership Account</td> <td><u>11.533%</u></td> </tr> <tr> <td>TOTAL</td> <td>100.000%</td> </tr> </table>	Motor Vehicle Account	59.495%	State Patrol Highway Account	22.360%	Puget Sound Ferry Operations Account	1.375%	Transportation 2003 Account	5.237%	Transportation Partnership Account	<u>11.533%</u>	TOTAL	100.000%
Motor Vehicle Account	59.495%												
State Patrol Highway Account	22.360%												
Puget Sound Ferry Operations Account	1.375%												
Transportation 2003 Account	5.237%												
Transportation Partnership Account	<u>11.533%</u>												
TOTAL	100.000%												
<u>DISTRIBUTION & USE:</u>	As appropriated for highway-related purposes, including State Patrol and Washington State Ferries.												
<u>EXEMPTIONS:</u>	None												
<u>HISTORY:</u>	2005 Farm trip permit created at \$6.25												
<u>2021-23 FORECAST:</u>	\$ 3,600												
<u>2023-25 FORECAST:</u>	\$ 3,600												
<u>VALUE OF INCREASE:</u>	Minimal												

<u>REVENUE SOURCE:</u>	Filing Fee (vehicle registration and certificate of title)
<u>AUTHORIZED:</u>	RCW 46.17.005 (fees) RCW 46.68.400 (where deposited) RCW 88.02.640(1)(f) (vessels)
<u>WHO PAYS:</u>	Vehicle and vessel owners
<u>RATE:</u>	\$4.50 for a vehicle or vessel registration, initial and renewal \$5.50 when applying for a certificate of title
<u>ADMINISTERED BY:</u>	Department of Licensing, generally
<u>WHERE DEPOSITED:</u>	State Patrol Highway Account Motor Vehicle Account Highway Safety Account Multimodal Transportation Account
<u>DISTRIBUTION & USE:</u>	Fees collected by County Auditor or other agent or subagent, deposited to the county expense fund; except \$0.50 of each fee must be remitted to DOL and quarterly the DOL must distribute an equal share of the funds to each county Fees collected by the State Patrol, deposited to the State Patrol Highway Account. Fees collected by the Department of Transportation deposited to the Motor Vehicle Account. Fees collected by the Department of Licensing: <ul style="list-style-type: none"> • Generally deposited to the Highway Safety Account • If collected on commercial trailers, private use single-axle trailers, & trucks subject to the gross weight fee: \$2 to the Multimodal Transportation Account and the remainder (\$1 or \$2, depending on transaction type) to the Highway Safety Account
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1955 Registration filing fee of 50c 1975 Registration filing fee increased to \$1 1983 Certificate of ownership filing fee established at \$3 1988 Registration filing fees increased to \$2 1996 Registration filing fees increased to \$3 Certificate of ownership filing fee increased to \$4 2019 Registration filing fees increased to \$4.50 Certificate of ownership filing fee increased to \$5.50
<u>2021-23 FORECAST:</u>	\$ 7.4 million
<u>2023-25 FORECAST:</u>	\$ 7.5 million
<u>VALUE OF INCREASE:</u>	Data is incomplete for a reliable estimate of this item; this is the state-only portion of the total revenue, the majority of the filing fees are kept by county auditors and subagents.

REVENUE SOURCE: **Intermittent-Use Trailer Fee**
Restricted to highway purposes

AUTHORIZED: [RCW 46.16A.428](#) (authorization)
[RCW 46.17.345](#) (fee)
[RCW 46.68.030](#) (where deposited)

WHO PAYS: Vehicle owners who wish to register their trailer with a scale weight of 2,000 pounds or less, to be used only on an intermittent basis such as for the participation in club activities, exhibitions, tours, and parades, and for occasional pleasure use.

RATE: \$187.50 fee due at time of initial vehicle registration, registration only expires when the trailer changes ownership or disposed of.

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: If vehicle was previously registered, this fee distribution is considered a “renewal”

	<u>Original</u>	<u>Renewal</u>
State Patrol Highway Account	\$23.60	\$23.60
Ferry Operations Account	\$2.02	\$0.93
Motor Vehicle Account	<u>\$161.88</u>	<u>\$162.97</u>
TOTAL	\$187.50	\$187.50

DISTRIBUTION & USE: Appropriated for highway-related purposes

EXEMPTIONS: A trailer with a permanent registration under registration type is exempt from annual registration renewal under RCW 46.16A.110.

HISTORY: Legislation passed in 2015, effective January 1, 2017

2021-23 FORECAST: \$1.32 million

2023-2025 FORECAST: \$1.69 million

VALUE OF INCREASE: \$8,900 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	License Fee by Weight (formerly Combined Licensing Fee) Restricted to highway purposes												
<u>AUTHORIZED:</u>	RCW 46.17.355 (fees) RCW 46.68.035 (where deposited)												
<u>WHO PAYS:</u>	Vehicle owners registering trucks with gross weight of 4,000 pounds or more; commercial trailers; and prorate vehicles (i.e., vehicles engaged in interstate commerce); see <i>Proportional Registration Plates and Fees</i> , page 82.												
<u>RATE:</u>	In lieu of vehicle licensing fee, unless specifically exempt, annual fee (varies) based on weight; \$63 to \$3,400 per year. In addition to the license fee by weight, vehicles over 10,000 pounds must pay a freight project fee equal to 15% of the license fee by weight.												
<u>ADMINISTERED BY:</u>	Department of Licensing												
<u>WHERE DEPOSITED:</u>	<table border="0" style="width: 100%;"> <tr> <td>Motor Vehicle Account</td> <td style="text-align: right;">59.495%</td> </tr> <tr> <td>State Patrol Highway Account</td> <td style="text-align: right;">22.360%</td> </tr> <tr> <td>Puget Sound Ferry Operations Account</td> <td style="text-align: right;">1.375%</td> </tr> <tr> <td>Transportation 2003 Account</td> <td style="text-align: right;">5.237%</td> </tr> <tr> <td>Transportation Partnership Account</td> <td style="text-align: right;"><u>11.533%</u></td> </tr> <tr> <td style="text-align: right;">TOTAL</td> <td style="text-align: right;">100.000%</td> </tr> </table>	Motor Vehicle Account	59.495%	State Patrol Highway Account	22.360%	Puget Sound Ferry Operations Account	1.375%	Transportation 2003 Account	5.237%	Transportation Partnership Account	<u>11.533%</u>	TOTAL	100.000%
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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>EXEMPTIONS:</u>	Certain on-road use of farm vehicles (RCW 46.16A.080(3)) Tow trucks pay a capacity fee in lieu of the license fee by weight (RCW 46.17.335)												
<u>HISTORY:</u>	<p>1987 Effective January 1, 1987, with fees ranging from \$27.75 to \$1,085.95, depending on licensed gross weight of the vehicle.</p> <p>1990 \$1 increase in filing fee, \$4.75 increase for State Patrol, and 40% increase in gross weight fee; combined fee ranges from \$37 to \$1,518. 1957 Across-the-board increase of 10% for all fares; actual fare increases ranged from 0% to 15% due to rounding.</p> <p>1993 Fee schedule extended to include vehicles with gross weight of up to 105,500 pounds, and \$90 was added for vehicles weighing more than 40,000 pounds that are used to tow trailers; combined fee ranges from \$37 to \$2,973.</p> <p>2002 Initiative 776 limited combined fee to \$30 for vehicles under 10,000 pounds licensed gross weight.</p> <p>2003 15% increase in gross weight fee for vehicles over 10,000 pounds. New revenue to go into the Transportation 2003 (Nickel) Account.</p> <p>2005 Increased fee for vehicles under 10,000 pounds gross weight.</p>												

- 2006 Revised distribution percentages, adding a distribution to the Transportation Partnership Account.
Effective July 1, 2016, increased weight fees for vehicles up to 12,000 pounds gross weight. Imposed the freight project fee at 15% of the weight fee on vehicles over 10,000 pounds.
- 2015 Effective July 1, 2016, increased weight fees for vehicles up to 12,000 pounds gross weight. Imposed the freight project fee at 15% of the weight fee on vehicles over 10,000 pounds.
Increased weight fee by an additional \$10 for vehicles up to 12,000 pounds gross weight. effective July 1, 2022.

2021-23 FORECAST:

\$526.2 million (combined license fee);
\$43.6 million (freight project fee)

2023-25 FORECAST:

\$563.3 million (combined license fee);
\$43.6 million (freight project fee)

VALUE OF INCREASE:

\$5.3 million per 1% increase per biennium for combined license fee

<u>REVENUE SOURCE:</u>	License Plate Fees Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.16A.200 (license plate requirements) RCW 46.17.200 (fees and disposition) RCW 46.17.250 (combination trailer license plate fee and disposition) RCW 46.70.061 (vehicle dealer license plate fee) RCW 46.68.070 (where most license plate fees deposited)
<u>WHO PAYS:</u>	Vehicle owners, vehicle transporter, hulk haulers, wreckers, motor vehicle salvage processor and dealer and manufacturers.
<u>RATE:</u>	\$50.00 per plate for original issue \$2.00 per plate for reflectivity \$30.00 per plate for replacement plate \$20.00 per plate for original issue, motorcycle \$12.00 per plate for replacement, motorcycle \$1.50 per plate for original issue, moped \$20.00 per vehicle retaining current license plate number \$10.00 license plate transfer fee
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account Move Ahead WA Account (all but \$10 of new/replacement plate and all but \$4 of new/replacement motorcycle plate) Multimodal Transportation Account (plate number retention fee)
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes, except for plate number retention fees deposited into the Multimodal Transportation Account.
<u>EXEMPTIONS:</u>	Commercial vehicles over 26,000 pounds, horseless carriages, and medal of honor recipients not subject to replacement requirements. The same plate fees apply to vehicle dealer license plates and manufacturer license plates, except that excise tax and gross weight fees do not apply and funds are deposited in the Motor Vehicle Account.
<u>HISTORY:</u>	1915 50 cents per plate 1921 \$2 for one or two plates 1929 \$1 per plate 1947 Same as original fee for two plates; \$1 for single plate. 1951 \$2 per plate; \$1 per motorcycle plate; \$1 for tabs or windshield emblem if issued instead of plates. 1986 \$3 per plate; \$2 per motorcycle plate; \$1 for tabs, etc. 1997 Established the mandatory periodic plate replacement program. 2004 \$20 license plate number retention option under the mandatory periodic plate replacement program. 2005 \$10 per plate; \$2 per motorcycle plate. 2012 \$10 per plate (original or replacement); \$4 per motorcycle plate (original or replacement). 2014 Requirement to periodically replace license plates removed. Plates must still be replaced at change of ownership. 2022 \$50 for an original plate; \$30 for a replacement; \$20 for a motorcycle plate; \$12 for a replacement motorcycle plate

2021-23 FORECAST:

Original Plates:	\$74.2 million
Plate Replacement:	\$61.1 million
Plate Number Retention	\$53,300
Dealer Plates	\$1.3 million

2023-25 FORECAST:

Original Plates:	\$137.2 million
Plate Replacement:	\$93.7 million
Plate Number Retention:	\$65,200
Dealer Plates:	\$1.28 million

VALUE OF INCREASE:

Original Plates:	\$1.6 million per \$1 increase per biennium
Plate Replacement:	\$1.7 million per \$1 increase per biennium
Plate Number Retention:	\$2,700 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	License Plate Reflectivity Fee Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.17.200 (fee) RCW 46.68.070 (where deposited)
<u>WHO PAYS:</u>	Vehicle owners
<u>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>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1967 50 cents per plate 2005 \$2 per plate
<u>2021-23 FORECAST:</u>	\$11.2 million
<u>2023-25 FORECAST:</u>	\$11.9 million
<u>VALUE OF INCREASE:</u>	\$6.04 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	License Plate Technology Fee
<u>AUTHORIZED:</u>	RCW 46.17.015 (fee) RCW 46.68.370 (where deposited) RCW 46.17.025 (where deposited - truck registered under RCW 46.16A.455(3)) RCW 88.02.640 (1)(g) (vessels)
<u>WHO PAYS:</u>	Vehicle and vessel owners
<u>RATE:</u>	\$0.25 at registration
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	License Plate Technology Account, generally Fees collected on a truck registered under RCW 46.16A.455(3) are deposited in the Move Ahead WA Account in the Motor Vehicle Fund.
<u>DISTRIBUTION & USE:</u>	Current and future license plate technology and systems integration upgrades for both the Department of Licensing and the correctional industries program. Fees collected on a truck may only be used for Move Ahead WA projects or improvements in an omnibus transportation appropriations act.
<u>EXEMPTIONS:</u>	Commercial vehicles subject to weight fees (registered under RCW 46.16A.455 or 46.17.330) are not subject to the license plate technology fee, except for those registered under 46.16A.455(3).
<u>HISTORY:</u>	2003 \$0.25 per plate 2023 Fee added to registrations for vehicles registered under RCW 46.16A.455(3)
<u>2021-23 FORECAST:</u>	\$3.8 million
<u>2023-25 FORECAST:</u>	\$4.6 million
<u>VALUE OF INCREASE:</u>	\$17.2 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	License Service Fee Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.17.025 (fee) RCW 46.68.220 (where deposited - non truck vehicles) RCW 46.17.025 (where deposited - truck registered under RCW 46.16A.455(3)) RCW 88.02.640 (1)(h) (vessels)
<u>WHO PAYS:</u>	Vehicle and vessel owners
<u>RATE:</u>	\$0.50 at registration
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Licensing Services Account, generally Beginning July 1, 2017, when collected on a report of sale or transitional ownership transaction, this fee is directed to the Capital Vessel Replacement Account (see RCW 46.17.050(2)(b) and 46.17.060(2)(b)). Fees collected on a truck registered under RCW 46.16A.455(3) are deposited in the Move Ahead WA Account in the Motor Vehicle Fund.
<u>DISTRIBUTION & USE:</u>	May only be used for: information and service delivery systems for the department; reimbursement of county licensing activities; and county auditor or subagent support including, but not limited to, the replacement of DOL-owned equipment in the possession of county auditors or subagents. Funds distributed to the Capital Vessel Replacement Account are dedicated to the construction or purchase of ferry vessels. Fees collected on a truck may only be used for Move Ahead WA projects or improvements in an omnibus transportation appropriations act.
<u>EXEMPTIONS:</u>	Commercial vehicles subject to weight fees (registered under RCW 46.16A.455 or 46.17.330) are not subject to the license plate technology fee, except for those registered under 46.16A.455(3).
<u>HISTORY:</u>	2001 \$0.50 per plate 2015 Distribution changed for fees collected on report of sale and transitional ownership transactions. 2023 Fee added to registrations for vehicles registered under RCW 46.16A.455(3)
<u>2021-23 FORECAST:</u>	\$7.6 million
<u>2023-25 FORECAST:</u>	\$9.2 million
<u>VALUE OF INCREASE:</u>	\$17.2 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Log Truck Additional Weight Permit Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.44.047 (fees and where deposited)
<u>WHO PAYS:</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>RATE:</u>	\$50 per year beginning April 1, prorated for shorter time periods \$37.50 if issued after July 1 \$25.00 if issued after October 1 \$12.50 if issued after January 1 \$14 to transfer a permit or replace a lost or destroyed permit
<u>ADMINISTERED BY:</u>	Department of Transportation
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1953 \$50 1994 \$14 transfer or duplicate permit
<u>2021-23 ESTIMATE:</u>	Included in Special Permit Fee for Oversize/Overweight Movements
<u>2023-25 FORECAST:</u>	Included in Special Permit Fee for Oversize/Overweight Movements
<u>VALUE OF INCREASE:</u>	Minimal

The revenue associated with additional tonnage, special permit fees, and log tolerance permits are included in [Special Permit Fee for Oversize/Overweight Movements](#), page 96.

<u>REVENUE SOURCE:</u>	Mobile Home Title Elimination Fee Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.12.700 RCW 65.20.090 (DOL may adopt rules to set fee and fee disposition) WAC 308-56A-505 (fee)
<u>WHO PAYS:</u>	Applicant for elimination of vehicle title when the mobile (manufactured) home is affixed to land owned by the applicant and registered under Chapter 65.20 RCW .
<u>RATE:</u>	\$25 each application
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1990 \$25
<u>2021-23 ESTIMATE:</u>	Minimal
<u>2023-25 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Monthly Declared Gross Weight Fee (formerly Monthly Combined Licensing Fee) Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.17.360 (fee and disposition)
<u>WHO PAYS:</u>	Any motor vehicle or combination of vehicles having a declared gross weight of 12,000 pounds or more may pay the gross weight fee for periods of less than one year
<u>RATE:</u>	\$2 fee for each monthly period the vehicle will be used, paid in addition to the monthly portion of gross weight 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>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1951 \$1 1979 \$2 1985 \$2 for each month of license purchase + \$2
<u>2021-23 ESTIMATE:</u>	\$ 1.1 million
<u>2023-25 FORECAST:</u>	\$ 1.1 million
<u>VALUE OF INCREASE:</u>	\$540,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Motor Home Weight Fee
<u>RCW:</u>	RCW 46.17.365 (fee) RCW 46.68.415 (3) (disposition)
<u>WHO PAYS:</u>	All motor homes
<u>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 non-highway purposes.
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	2005 Motor home weight fee established at \$75
<u>2021-23 ESTIMATE:</u>	\$ 10.2 million
<u>2023-25 FORECAST:</u>	\$ 10.1 million
<u>VALUE OF INCREASE:</u>	\$135,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Off-Road Vehicle Fees Transfer fees restricted to highway purposes
<u>AUTHORIZED:</u>	Chapter 46.09 RCW (general provisions relating to ORVs) RCW 46.17.350(1)(i) (license fee) RCW 46.17.400(1)(g) (temporary permit fee) RCW 46.09.442 (metal tags) RCW 46.17.410 (ORV registration transfer fee) RCW 46.68.045 (disposition of license, temp permit, metal tag ORV fees) RCW 46.68.020 (disposition of ORV registration transfer fee)
<u>WHO PAYS:</u>	Off-road vehicle owners
<u>RATE:</u>	\$18.00 license fee (initial/renewal fee) \$7.00 60-day temporary use permit \$2.00 for a 7-year metal tag \$5.00 ORV transfer fee
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	License, temporary use permit, and metal tag fees: DOL may retain up to 18% for administrative costs and the remaining will be distributed to the General Fund for off-road vehicle recreation facilities by the Recreation and Conservation Office in accordance with RCW 46.09.520(2)(d)(ii)(A) . Transfer fees: Nickel Account
<u>DISTRIBUTION & USE:</u>	Appropriated for outdoor recreation and highway-related purposes
<u>EXEMPTIONS:</u>	Residents of another state who have registered the ORV in another state are exempt from the license fee (but must still pay the filing fee and service fee).
<u>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; \$5 transfer fee; \$7 temporary use permit
<u>2021-23 FORECAST:</u>	\$1.1.5 million
<u>2023-25 FORECAST:</u>	\$1.5 million
<u>VALUE OF INCREASE:</u>	\$81,200 per \$1 increase per biennium

See also [Wheeled All-Terrain Vehicle Fees](#), page 105.

REVENUE SOURCE: **Passenger Vehicle Weight Fee**

AUTHORIZED: [RCW 46.17.365](#) (fee)
[RCW 46.68.415](#) (distribution)

WHO PAYS: Persons applying for a motor vehicle registration and paying the vehicle license fee required in RCW 46.17.350(1)(a), (d), (e), (h), (j), (n), and (o) must pay a motor vehicle weight fee in addition to all other fees and taxes required by law.

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

4,000 pounds.....	\$35.00
6,000 pounds.....	\$55.00
8,000 pounds.....	\$75.00
16,000 pounds & over.....	\$82.00

ADMINISTERED BY: Department of Licensing

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

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

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

HISTORY:

2005	Vehicle weight fee established at \$10, \$20, and \$30 for most vehicles
2015	Vehicle weigh fees increased to \$25, \$45, and \$65 for most vehicles (effective July 1, 2016). Vehicle weight fees increased to \$35, \$55, and \$75 for most vehicles and vehicles over 16,000 pounds increased to \$82 (effective July 1, 2022).

2021-23 FORECAST: \$ 318.3 million

2023-25 FORECAST: \$ 328.6 million

VALUE OF INCREASE: \$10.7 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Personalized License Plates
<u>AUTHORIZED:</u>	RCW 46.17.210 (fee) RCW 46.68.435 (where deposited)
<u>WHO PAYS:</u>	Vehicle owners with personalized license plates
<u>RATE:</u>	\$52 set of new plates, \$42 for renewal of plates. Personalized plate fees are in addition to all other vehicle and license plate fees.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Wildlife Account (104) Wildlife Rehabilitation Account (14A)
<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>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1973 \$30 new, \$20 renewal 1991 \$40 new, \$30 renewal 2007 \$42 new, \$32 renewal 2013 \$52 new, \$42 renewal
<u>2021-23 FORECAST:</u>	\$7.9 million
<u>2023-25 FORECAST:</u>	\$8.1 million
<u>VALUE OF INCREASE:</u>	\$188,300 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Private Use Single-Axle Trailer Fee Restricted to highway purposes												
<u>AUTHORIZED:</u>	RCW 46.16A.440 (Reduced license fee) RCW 46.17.350(1)(k) (fee) RCW 46.68.035 (disposition)												
<u>WHO PAYS:</u>	Private-use single-axle trailers of 2,000 pounds scale weight or less may qualify for a reduced license fee if used on public highways and not for commercial purposes.												
<u>RATE:</u>	\$15 license fee (initial/renewal)												
<u>ADMINISTERED BY:</u>	Department of Licensing												
<u>WHERE DEPOSITED:</u>	<table> <tr> <td>Motor Vehicle Account</td> <td>59.495%</td> </tr> <tr> <td>State Patrol Highway Account</td> <td>22.360%</td> </tr> <tr> <td>Puget Sound Ferry Operations Account</td> <td>1.375%</td> </tr> <tr> <td>Transportation 2003 Account</td> <td>5.237%</td> </tr> <tr> <td>Transportation Partnership Account</td> <td><u>11.533%</u></td> </tr> <tr> <td>TOTAL</td> <td>100.000%</td> </tr> </table>	Motor Vehicle Account	59.495%	State Patrol Highway Account	22.360%	Puget Sound Ferry Operations Account	1.375%	Transportation 2003 Account	5.237%	Transportation Partnership Account	<u>11.533%</u>	TOTAL	100.000%
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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>EXEMPTIONS:</u>	None												
<u>HISTORY:</u>	2005 Single-axle trailer fee created at \$15												
<u>2021-23 FORECAST:</u>	\$ 13.6 million												
<u>2023-25 FORECAST:</u>	\$ 13.7 million												
<u>VALUE OF INCREASE:</u>	\$900,000 per \$1 increase per biennium												

<u>REVENUE SOURCE:</u>	Proportional Registration Plates and Fees Restricted to highway purposes												
<u>AUTHORIZED:</u>	Chapter 46.87 RCW (proportional registration generally) RCW 46.87.140 (pro-ration of registration fees) RCW 46.87.090 (replacement plate fees) RCW 46.87.130 (vehicle transaction fee) RCW 46.87.050 (where deposited) RCW 46.68.035 (registration revenue distribution)												
<u>WHO PAYS:</u>	Businesses engaged in interstate commerce that operate in Washington and another member jurisdiction and are registered as part of the International Registration Plan (IRP). Registration under this program is voluntary and in lieu of normal registration under Chapter 46.16A RCW.												
<u>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 • Cab card (certificate of registration showing registered gross weight by jurisdiction) (yearly): \$2 • Validation tab (yearly): \$2 • Vehicle transaction fee: \$4.50 each time a vehicle is added to a Washington-based fleet and each time the proportional registration is renewed (WAC 308-91-140). • Replacement fee: \$10 for two license plate, \$2 for a cab card, \$2 for a validation year tab 												
<u>ADMINISTERED BY:</u>	Department of Licensing												
<u>WHERE DEPOSITED:</u>	Plate fees and vehicle transaction fees distributed to the Motor Vehicle Account. Proportional Registration fees distributed as follows:												
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Transportation 2003 Account	5.237%												
Transportation Partnership Account	<u>11.533%</u>												
TOTAL	100.000%												
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes, to the State Patrol, and to Washington State Ferries.												
<u>EXEMPTIONS:</u>	None												
<u>HISTORY:</u>	1985 \$10, two apportioned plates; \$5, one apportioned plate 1987 Adds: Cab card, \$2; validation tab, \$2; maximum transaction fee set at \$10 (DOL sets at \$4.50).												
<u>2021-23 FORECAST:</u>	\$ 92.3 million (based on DOL FY 2020-22 actual report)												

2023-25 FORECAST: \$ 98.7 million (based on DOL FY 2020-22 actual report)

VALUE OF INCREASE: \$895,000 per 1% increase per biennium

<u>REVENUE SOURCE:</u>	Recreational Vehicle Sanitary Disposal Fee Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.17.375 (fee) RCW 46.68.170 (deposited)
<u>WHO PAYS:</u>	Recreational vehicle owners, includes camper, motor home and travel trailer.
<u>RATE:</u>	\$3.00 fee
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	RV Account
<u>DISTRIBUTION & USE:</u>	Used by the WSDOT for the construction, maintenance, and operation of recreational vehicle sanitary disposal systems at safety rest areas in accordance with the department's highway system plan as prescribed in chapter 47.06 RCW.
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1980 \$1.00 1996 \$3.00
<u>2021-23 FORECAST:</u>	\$ 1.5 million
<u>2023-25 FORECAST:</u>	\$ 1.6 million
<u>VALUE OF INCREASE:</u>	\$500,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Report of Sale Fees
<u>AUTHORIZED:</u>	RCW 46.17.050 (fees)
<u>WHO PAYS:</u>	Vehicle owners
<u>RATE:</u>	\$4.50 filing fee (RCW 46.17.005) \$0.25 license plate technology fee (RCW 46.17.015) \$0.50 license service fee (RCW 46.17.025) \$8 service fee (RCW 46.17.040)
<u>ADMINISTERED BY:</u>	Department of Licensing, generally
<u>WHERE DEPOSITED:</u>	State Patrol Highway Account Motor Vehicle Account Highway Safety Account Multimodal Transportation Account License Plate Technology Account Licensing Services Account Capital Vessel Replacement Account
<u>DISTRIBUTION & USE:</u>	See separate page for each fee: <ul style="list-style-type: none"> • Filing Fee, page 70 • License Plate Technology Fee, page 77 • License Service Fee, page 78 • Service Fee, page 91
<u>EXEMPTIONS:</u>	See separate page for each fee
<u>HISTORY:</u>	See separate page for each fee
<u>2021-23 FORECAST:</u>	See separate page for each fee
<u>2023-25 FORECAST:</u>	See separate page for each fee
<u>VALUE OF INCREASE:</u>	See separate page for each fee

<u>REVENUE SOURCE:</u>	Service Fees on Vehicle Titles and Registration Renewals State-retained fee revenue restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.17.040 (fees) RCW 47.60.322 (deposited) RCW 88.02.640 (vessel fees)
<u>WHO PAYS:</u>	All vehicle and vessel owners
<u>RATE:</u>	\$15 fee for title transactions \$8 fee for certain non-title transactions (mostly registrations)
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Fees collected by subagents retained by subagents. Fees collected by DOL and County Auditors deposited into the Capital Vessel Replacement Account (CVRA)
<u>DISTRIBUTION & USE:</u>	CVRA funds used for the construction or purchase of ferry vessels and to pay the principal and interest on bonds authorized for the construction or purchase of ferry vessels.
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	2010 Recodification of Title and Registration statutes included previously established subagent fees of \$4 for vehicle registrations and \$10 for title transactions; subagents retain fees. 2011 Subagent fees increased to \$5 for vehicle registrations and \$12 for title transactions 2014 Effective January 1, 2015, fee added to transactions performed by DOL and County Auditors; fees collected by DOL and County Auditors deposited to CVRA 2015 Effective July 1, 2017 Report of sale transactions performed by DOL and County Auditors deposited to CVRA 2018 Effective April 1, 2019 vehicles or vessels owners getting both a title and registration in the same transaction will pay both the title and non-title service fees. Previously they would only pay the title fee. 2019 Service fees increased to \$8 for vehicle registrations and \$15 for title transactions
<u>2021-23 ESTIMATE:</u>	\$46.9 million
<u>2023-25 FORECAST:</u>	\$48 million
<u>VALUE OF INCREASE:</u>	\$5.0 million per \$1 increase per biennium

REVENUE SOURCE:

Special License Plates

Restricted to highway purposes, in part

AUTHORIZED:

[Chapter 46.18 RCW](#) (Special License Plates)

WHO PAYS:

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

RATE:

4-H. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

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

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

Breast Cancer Awareness. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

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

Collegiate. [RCW 46.18.225](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.430](#).

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

Endangered Wildlife. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

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

Fred Hutch. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Gold Star. [RCW 46.18.245](#). Applicant must be the spouse*, parent*, child, or sibling of a member of the United States armed forces who died while in service to their country or as a result of their service. No special license plate fees. *Spouses and parents are exempt from all vehicle license fees, license plate fees and MVET for one personal use motor vehicle.

Gonzaga University Alumni Association. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Helping Kids Speak. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

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

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

Keep Kids Safe. [RCW 46.18.200](#). \$45 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

Law Enforcement Memorial. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Medal of Honor. [RCW 46.18.230](#). Applicant must have been awarded the Medal of Honor. Exempt from all vehicle license fees, license plate fees, and motor vehicle excise taxes.

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

Music Matters. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Patches Pal. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#). Name of license plate and design may change after 2031.

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

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

Purple Heart. [RCW 46.18.280](#). Applicant (or surviving spouse/domestic partner) must have been awarded a purple heart medal by any branch of the United States armed forces. No vehicle license fees or special license plate fees apply for one vehicle. For those with more than one motor vehicle, regular payment of vehicle license fees as well as \$40 initial special license plate fee; \$30 renewal fee. Distribution: [RCW 46.68.425](#)

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

San Juan Islands RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: RCW [46.68.420](#).

Seattle NHL Hockey. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Seattle Mariners, RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Seattle Seahawks. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Seattle Sounders FC. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Seattle Storm. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#)

Seattle University. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Share the Road. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Ski & Ride Washington. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Square Dancer. RCW [46.18.290](#). \$40 initial special license plate fee. Distribution: [RCW 46.68.070](#).

State Flower. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

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

Washington Apples. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Washington Farmers and Ranchers. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#)

Washington Lighthouses. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Washington State Aviation. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#)

Washington State Parks. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

Washington State Wrestling. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Washington Tennis. RCW [46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#)

Washington Fish Collection. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

Washington's National Parks. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Washington's Wildlife Collection. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

Washington Wine. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

We Love Our Pets. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.420](#).

Wild on Washington. [RCW 46.18.200](#). \$40 initial special license plate fee, \$30 renewal fee. Distribution: [RCW 46.68.425](#).

<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account (108) Special license plate fund depicted on plate
<u>DISTRIBUTION & USE:</u>	Motor Vehicle Account appropriated for highway-related purposes
<u>EXEMPTIONS:</u>	None
<u>REVENUE ESTIMATES:</u>	See DOL's Special License Plate Report

<u>REVENUE SOURCE:</u>	Special Permit Fee for Oversize/Overweight Movements Restricted to highway purposes														
<u>AUTHORIZED:</u>	RCW 46.44.0941 (fees and disposition) RCW 46.44.095 (temporary additional tonnage)														
<u>WHO PAYS:</u>	Overheight, overlength, overwidth, and overweight vehicles using state highways; there is a separate rate schedule for oversize farm implements.														
<u>RATE:</u>	<table border="0" style="width: 100%;"> <tr> <td>Single trip – Oversize</td> <td style="text-align: right;">\$10</td> </tr> <tr> <td>30-day permits – Oversize</td> <td style="text-align: right;">\$10–\$20</td> </tr> <tr> <td>30-day permits – Overweight</td> <td style="text-align: right;">\$70–\$90</td> </tr> <tr> <td>1-year permits – Oversize</td> <td style="text-align: right;">\$100–\$150</td> </tr> <tr> <td>1-year permits – Overweight garbage trucks</td> <td style="text-align: right;">\$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 border="0" style="width: 100%;"> <tr> <td style="padding-left: 20px;">Farmers</td> <td style="padding-left: 20px;">\$10, 3 month; \$ 25, 1 year</td> </tr> <tr> <td style="padding-left: 20px;">Sales, repair firms</td> <td style="padding-left: 20px;">\$25, 3 month; \$100, 1 year</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 year	Sales, repair firms	\$25, 3 month; \$100, 1 year
Single trip – Oversize	\$10														
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Farmers	\$10, 3 month; \$ 25, 1 year														
Sales, repair firms	\$25, 3 month; \$100, 1 year														
<u>ADMINISTERED BY:</u>	Department of Transportation														
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account														
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes														
<u>EXEMPTIONS:</u>	Federal-, state-, county-, or city-owned vehicles (RCW 46.44.0941)														
<u>HISTORY:</u>	<table border="0" style="width: 100%;"> <tr> <td style="padding-right: 20px;">1995</td> <td>Overweight permit fee schedule revised and expanded</td> </tr> <tr> <td style="padding-right: 20px;">2004</td> <td>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.</td> </tr> </table>	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.										
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>2021-23 ESTIMATE:</u>	\$ 18.7 million (includes revenue from additional weight permits)														
<u>2023-25 FORECAST:</u>	\$ 19.3 million (includes revenue from additional weight permits)														
<u>VALUE OF INCREASE:</u>	\$187,000 per 1% increase per biennium														

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

<u>REVENUE SOURCE:</u>	Transportation Electrification Fee Restricted to highway purposes, in part
<u>AUTHORIZED:</u>	RCW 46.17.324 (fees and disposition)
<u>WHO PAYS:</u>	Owners of electric vehicles (EVs) , plug-in electric hybrid vehicles, and hybrid vehicles when renewing registration
<u>RATE:</u>	\$75 per year
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Deposited to the Electric Vehicle Account, until July 1, 2025, when the fees must be deposited to the Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Provide funds to support transportation electrification infrastructure and alternative fuel related purposes.
<u>EXEMPTIONS:</u>	Those exempt from the electric vehicle fee include: electric vehicles that have the capability to drive at a speed of no more than 35 miles per hour; government owned vehicles; horseless carriages; collector vehicles; off road vehicles; snowmobiles; mopeds, restored vehicles, private school buses; vehicles registered to Disabled American Veterans, Former Prisoners of War, and Congressional Medal of Honor recipients.
<u>HISTORY:</u>	2019 HB 2042 passed initial fee of \$75
<u>2021-23 FORECAST:</u>	\$36.14 million
<u>2023-25 FORECAST:</u>	\$45.27 million
<u>VALUE OF INCREASE:</u>	\$0.46 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Trip Permit Fee Restricted to highway purposes, in part
<u>AUTHORIZED:</u>	RCW 46.16A.320 (trip permit) RCW 46.17.400 (fee) RCW 46.68.455 (where deposited)
<u>WHO PAYS:</u>	Vehicle owners may temporarily operate an unregistered vehicle on public highways with a trip permit. Each trip permit authorizes the operation of a single vehicle for a period of three consecutive days beginning with the day of first use. No more than three trip permits may be used for any one vehicle in any 30 consecutive day period. No more than two trip permits may be used for any one recreational vehicle, in a one year period.
<u>RATE:</u>	\$25 Vehicle trip permit
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	State Patrol Highway Account: \$ 5 Motor Vehicle Account: \$16 General Fund: \$ 1 Filing Fee: \$ 3 (Filing fee disposition is dependent on the administrative entity collecting the fee, see RCW 46.68.400 .)
<u>DISTRIBUTION & USE:</u>	Appropriated for commercial motor vehicle inspections, supporting vehicle weigh stations, weigh-in-motion programs, commercial vehicle information systems, network programs, congestion relief programs, general highway purposes, and the \$1 portion of the fee is for general government purposes.
<u>EXEMPTIONS:</u>	A variety of trip permit fees are listed in RCW 46.17.400 .
<u>HISTORY:</u>	1957 \$2.50 to \$7.50; 3-day maximum; \$2 admin fee 1961 \$.50 to \$2 per 24-hour period; 10-day maximum; \$2.50 admin fee 1969 \$2 to \$4 per 24-hour period; 10-day maximum; \$5 admin fee 1976 \$2 to \$8 per 24-hour period; 10-day maximum; \$5 admin fee 1981 \$10 for 3-day permit; 3 permits per 30 days; includes \$8 admin fee, \$1 filing fee, and \$1 excise tax 1996 \$10 for 3-day permit: includes \$6 admin fee, \$3 filing fee, and \$1 excise tax. Limited to 3 permits per 30 days. Restricted RVs to two permits per year 1999 Added \$5 surcharge to fund weigh-in-motion programs and congestion relief. Total of fee and surcharge equals \$15. 2002 Fee increased to \$15: includes \$11 admin fee, \$3 filing fee, and \$1 excise tax. Total of fee and surcharge equals \$20. 2010 Increased fee to \$25. No additional filing fee required. Surcharge retained. Total of fee and surcharge equals \$30. 2011 \$5 surcharge eliminated (effective July 1, 2011)
<u>2021-23 ESTIMATE:</u>	\$ 6.3 million (includes revenue from special fuel trip permits)

2023-25 ESTIMATE: \$ 6.4 million (includes revenue from special fuel trip permits)
VALUE OF INCREASE: \$252,000 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Trip Permit, Special Fuel Users Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.17.400 (fee) RCW 82.38.100 (authority) RCW 46.68.460 (where deposited)
<u>WHO PAYS:</u>	Special fuel users temporarily operating a motor vehicle in this state for commercial purposes for a period of three consecutive days.
<u>RATE:</u>	\$30
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	State Patrol Highway Account: \$ 5 Motor Vehicle Account: \$24 Filing Fee (retained by counties, sub-agents): \$ 1
<u>DISTRIBUTION & USE:</u>	Appropriated for commercial motor vehicle inspections, supporting vehicle weight stations, weigh-in-motion programs, commercial vehicle information systems, networks program, congestion relief programs and general highway purposes.
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1971 Up to 333 miles, \$5; 334 to 555, \$10; 556 to 777, \$15; 778 to 1000, \$20; more than 1000, \$25 (plus \$1 per permit, valid for 96 hours; in lieu of special fuel tax for importing; limit of six permits/year). 1973 \$10 + \$1/day (20 days maximum); six permits/year maximum). 1979 \$10 + \$3/day (20 days maximum); six permit limit deleted. 1983 \$1 filing fee; \$10 administration fee; \$9 excise tax; three-day permit; user fills in dates. 2000 \$1 filing fee; \$10 administration fee; \$9 excise tax; \$5 surcharge; three-day permit; user fills in dates. 2012 \$30 Total Per-Trip Permit.
<u>2021-23 ESTIMATE:</u>	\$450,000
<u>2023-25 FORECAST:</u>	\$450,000
<u>VALUE OF INCREASE:</u>	\$20,000 per \$1 fee increase per biennium

REVENUE SOURCE:

Vehicle Certificate of Title and Inspection Fees

Restricted to highway purposes, in part

AUTHORIZED:

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

WHO PAYS:

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

RATE:

Certificate of title application fee: \$15
Stolen vehicle check: \$50 if previously registered in another state or country and not previously registered in Washington;
VIN inspection: \$65
Late title transfer penalty: \$50-\$125
Quick Title fee: \$50

ADMINISTERED BY:

Department of Licensing

WHERE DEPOSITED:

Motor Vehicle Account:

- \$15 of stolen vehicle check fee,
- * \$50 of VIN inspection fee,
- All quick title fees paid to DOL and half of quick title fees paid to county auditors and subagents

* State Patrol Highway Account: \$15 of VIN inspection fee
Multimodal Account: \$5 of application fee, Late Transfer penalty
Transportation 2003 (Nickel) Account: \$10 of application fee
Move Ahead WA account: \$35 of stolen vehicle check fee

* During the 2021-2023 biennium, the entire \$65 VIN inspection fee is deposited into the State Patrol Highway Account

DISTRIBUTION & USE:

Highway and other transportation purposes

EXEMPTIONS:

None

HISTORY:

1937 50 cents for certificate of ownership
1951 \$1 for certificated of ownership
1967 Late title transfer penalty established from \$5 to \$15
1974 \$1 certificate of ownership; \$10 inspection fee; \$5 VIN reassignment fee
1984 \$25 to \$100, late title transfer penalty

- 1989 \$1 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$20 inspection fee if not.
- 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.
- 2007 VIN inspection fee raised to \$65, \$15 distributed to SPHA, remainder to MVA.
- 2008 Effective July 2008, title fees formerly distributed to the Air Pollution Control and Vessel Response Accounts are distributed to the Transportation 2003 Account.
- 2011 Quick Title fee established at \$50
- 2012 \$15.00 certificate of ownership fee
\$50 to \$125 late title transfer penalty
- 2022 \$50 stolen vehicle check fee certificate of ownership fee

2021-23 ESTIMATE:

Certificates of Ownership: \$66 million
 Inspections: \$31.3 million
 Quick Titles: \$4.3 million

2023-25 FORECAST:

Certificates of Ownership: \$65 million
 Inspections: \$48.2 million
 Quick Titles: \$4.4 million

VALUE OF INCREASE:

Certificates of Ownership: \$4.8 million per \$1 increase per biennium
 Inspections: \$0.31 million per \$1 fee increase per biennium
 Quick Titles: \$0.2 million per \$1 increase per biennium

REVENUE SOURCE: Vehicle Registration Fee (\$30 License Fee)

Restricted to highway purposes

AUTHORIZED: [RCW 46.17.350](#) (fee)
[RCW 46.68.030](#) (disposition)

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

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

ADMINISTERED BY: Department of Licensing

<u>WHERE DEPOSITED:</u>	<u>Original</u>	<u>Renewal</u>
State Patrol Highway Account	\$23.60	\$23.60
Ferry Operations Account	2.02	0.93
Motor Vehicle Account	<u>4.38</u>	<u>5.47</u>
TOTAL	\$30.00	\$30.00

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

EXEMPTIONS: Vehicles with incidental or no operation on public highways as listed in [RCW 46.16A.080](#).

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

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

HISTORY: Original & Renewal

1909	\$3.00	
1917	\$5.00	
1919	\$10.00	
1932	\$3.00	
1949	\$5.00	
1949	\$6.50	
1961	\$6.90	
1965	\$8.00	
1969	\$9.40	
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	
2016	Distribution changed to increase amount for the State Patrol	

2021-23 ESTIMATE: \$ 342.8 million

2023-25 FORECAST: \$ 349.8 million

VALUE OF INCREASE: \$11.4 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Wheeled All-Terrain Vehicle Fees Restricted to highway purposes, in part
<u>AUTHORIZED:</u>	RCW 46.17.350 (registration fee) RCW 46.09.442 (metal tag) RCW 46.09.540 (disposition of on-road use vehicle fee) RCW 46.09.510 (disposition of off-road use vehicle fee)
<u>WHO PAYS:</u>	Off-road vehicle owners
<u>RATE:</u>	On-road Use: \$12 – initial and renewal fee \$2 metal tag – replaced every 7 years Off-road Use: \$18 – initial and renewal fee \$2 metal tag – replaced every 7 years
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	On-road use: Multiuse Roadway Safety Account Off-road use: Non-highway and Off road Vehicle Account (NOVA)
<u>DISTRIBUTION & USE:</u>	Funds from the Multiuse Roadway Safety Account must be spent on highway purposes: (1) safety engineering analysis; (2) signs to alert the motoring public that wheeled all-terrain vehicles may be present or crossing; or (3) law enforcement for purposes of defraying costs of enforcement involving wheeled all-terrain vehicles. NOVA funds must be used to benefit off-road vehicle recreation on publicly owned lands and are not limited to highway purposes.
<u>EXEMPTIONS:</u>	WATVs owned by a resident of another state (except for residents of a state that borders Washington that does not impose a sales and use tax on ORVs) and registered in that state for on-road use may forego WA registration if the other state also has a similar exemption and the other state’s vehicle equipment requirements meet or exceed Washington’s. Licensing fees are not collected for ORVs registered in another state.
<u>HISTORY:</u>	2013 Initial and renewal registration for on-road use is \$12; for off-road use is \$18. 2016 Added reciprocity exemption for WATVs registered in another state for on-road use 2021 Removed license fee for ORV registered in another state.
<u>2021-23 ESTIMATE:</u>	On-road Use \$466,200 Off-road Use \$2.2 million
<u>2023-25 FORECAST:</u>	On-road Use \$481,300 Off-road Use \$2.25 million
<u>VALUE OF INCREASE:</u>	On-road Use \$40,100 per \$1 increase per biennium Off-road Use \$148,200 per \$1 increase per biennium

See also [Off-Road Vehicle Fees](#), page 83.

DRIVERS FEES

<u>REVENUE SOURCE:</u>	Commercial Driver License
<u>AUTHORIZED:</u>	RCW 46.20.049 (CDL license fee and where deposited) RCW 46.25.052 (instruction permit and where deposited) RCW 46.25.060 (examinations and where deposited) RCW 46.25.100 (requalification and where deposited)
<u>WHO PAYS:</u>	Drivers endorsed to operate specialized vehicles (e.g., large trucks, buses)
<u>RATE:</u>	\$136 every eight years or \$17 per year in addition to \$72 for basic driver license \$10 CDL special endorsement to the WA driver license \$40 Commercial license permit (CLP) \$35 CDL knowledge test \$250 CDL skills test \$35 CDL re-qualification fee
<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>EXEMPTIONS:</u>	Not-for-profit corporations that are federally supported head start programs or early childhood education and assistance programs described in RCW 43.215.405(2) pays \$225 for a skill examination. Applicants primary use of a CDL is to drive a school bus - \$100 for skill examination Applicants who operates a commercial motor vehicle for agribusiness purposes are exempt from the examination Collector Truck Operators (RCW 46.25.050) using the vehicle as defined in RCW 46.25.010
<u>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 Knowledge exam not to exceed \$10; skills exam not to exceed \$50; \$20 requalification fee 2000 Original, renewal not to exceed \$25 2002 Instruction permit increased from \$5 to \$10; requalification fee increased to \$150 for disqualified for failed alcohol or drug test 2005 (July) Original, renewal increased from not to exceed \$25 to a set fee of \$30 2008 Skills exam fee increased from \$50 to \$100 (regular) and created a reduced fee of \$75 for head start, early childhood education 2011 Original, renewal increased from \$30 to \$61 2012 (October) Original, renewal increased from \$61 to \$85

- 2013 (June) Original, renewal proportionately increased from \$85 to \$102 – term went from 5-year to 6-year
- 2015 Instruction permit increased to \$40 (July 2016); CDL knowledge examination fee increased to \$35 (July 2016); CDL skills examination fee increased to \$250 (July 2016);
Requalification fee increased to \$35
- 2016 Skills exam fee increased from \$100 to \$250; skills exam for head start, early childhood education from \$75 to \$225 and created a new fee for school bus exam at \$100.
Requalification fee increased from \$20 to \$35
CDL learner’s permit fee increased from \$10 to \$40
Knowledge exam fee increased from \$10 to \$35
- 2021 Extension of the renewal cycle from 6 to 8 years, fee increased proportionately, \$17/year, from \$102 to \$136

2021-23 FORECAST: \$14.65 million

2023-25 FORECAST \$13.49 million

VALUE OF INCREASE: \$182,600 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Driver's Abstract Restricted to highway purposes, in part																
<u>AUTHORIZED:</u>	RCW 46.52.130 (fee and where deposited)																
<u>WHO PAYS:</u>	Drivers; employers or prospective employers; volunteer organizations; transit authorities; insurance carriers; alcohol/drug assessment or treatment agencies; attorneys – city attorneys, county prosecuting attorneys, and individual's attorney of record; state colleges, universities and agencies, or units of local government; Superintendent of Public Instruction; state and federal agencies; transportation network companies; and research entities																
<u>RATE:</u>	\$15 per copy of any Department of Licensing record (records for confidential use only are not available). On July 1, 2029, the per copy fee is increased to \$17.																
<u>ADMINISTERED BY:</u>	Department of Licensing																
<u>WHERE DEPOSITED:</u>	\$6.50 to Highway Safety Fund \$6.50 to State Patrol Highway Account \$2.00 (\$4.00 after July 1, 2029) to Move Ahead WA Flexible Account																
<u>DISTRIBUTION & USE:</u>	Appropriated to cover driver and highway related purposes.																
<u>EXEMPTIONS:</u>	Driver's abstracts provided to city attorneys and county prosecuting attorneys for use in criminal proceedings are exempt. DOL is permitted to enter into certain contractual agreements for reviewing the driving records of employees of local government or vanpool drivers which could result in a different fee amount being charged (without resulting in a net revenue loss to the state).																
<u>HISTORY:</u>	<table> <tr> <td>1961</td> <td>\$1.00 per abstract</td> </tr> <tr> <td>1963</td> <td>\$1.50</td> </tr> <tr> <td>1985</td> <td>\$3.50</td> </tr> <tr> <td>1987</td> <td>\$4.50</td> </tr> <tr> <td>2002</td> <td>\$5.00</td> </tr> <tr> <td>2007</td> <td>\$10.00</td> </tr> <tr> <td>2012</td> <td>\$13.00</td> </tr> <tr> <td>2022</td> <td>\$15.00 (increases to \$17.00 on July 1, 2029)</td> </tr> </table>	1961	\$1.00 per abstract	1963	\$1.50	1985	\$3.50	1987	\$4.50	2002	\$5.00	2007	\$10.00	2012	\$13.00	2022	\$15.00 (increases to \$17.00 on July 1, 2029)
1961	\$1.00 per abstract																
1963	\$1.50																
1985	\$3.50																
1987	\$4.50																
2002	\$5.00																
2007	\$10.00																
2012	\$13.00																
2022	\$15.00 (increases to \$17.00 on July 1, 2029)																
<u>2021-23 FORECAST:</u>	\$ 56.2 million																
<u>2023-25 FORECAST:</u>	\$ 66.4 million																
<u>VALUE OF INCREASE:</u>	\$4.2 million per \$1 increase per biennium																

<u>REVENUE SOURCE:</u>	Drivers Document Issuance Fee
<u>AUTHORIZED:</u>	RCW 46.20.1201 RCW 46.68.041 (where deposited)
<u>WHO PAYS:</u>	Any individual applying for an original or renewal of a regular driver's license, regular identocard, enhanced driver's license, or enhanced identocard
<u>RATE:</u>	\$1 additional fee on an application.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for processing costs for driver's license issuance and reinstatements, and information technology upgrades and the ongoing costs to maintain the driver's license and identocard record and issuance system
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	
<u>2021-23 FORECAST:</u>	\$0.64 million
<u>2023-25 FORECAST:</u>	\$2.4 million
<u>VALUE OF INCREASE:</u>	\$2.4 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Driver Instruction Permit
<u>AUTHORIZED:</u>	RCW 46.20.055 RCW 46.68.041 (where deposited)
<u>WHO PAYS:</u>	Individuals learning to drive (must be fifteen and a half years of age or older).
<u>RATE:</u>	\$25 for photo or non-photo permit (good for one year).
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for driver-related programs.
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1965 \$1.50 1979 \$2.50 1985 \$5.00 2002 \$15.00 2006 \$20.00 2012 \$25.00
<u>2021-23 FORECAST:</u>	\$6.60 million
<u>2023-25 FORECAST:</u>	\$6.91 million
<u>VALUE OF INCREASE:</u>	\$70,526 per \$1 increase per biennium

See also [Motorcycle Endorsement Fee/Instruction Permit](#), page 120.

<u>REVENUE SOURCE:</u>	Driver License Examination Fee												
<u>AUTHORIZED:</u>	RCW 46.20.120 RCW 46.68.041 (where deposited)												
<u>WHO PAYS:</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>RATE:</u>	\$35 examination fee paid to DOL plus additional fees when testing is given by commercial driving school.												
<u>ADMINISTERED BY:</u>	Department of Licensing												
<u>WHERE DEPOSITED:</u>	Highway Safety Fund												
<u>DISTRIBUTION & USE:</u>	Appropriated for driver-related programs.												
<u>EXEMPTIONS:</u>	None												
<u>HISTORY:</u>	<table> <tr> <td>1953</td> <td>\$2 exam fee</td> </tr> <tr> <td>1975</td> <td>\$3</td> </tr> <tr> <td>1985</td> <td>\$7</td> </tr> <tr> <td>2002</td> <td>\$10</td> </tr> <tr> <td>2005</td> <td>\$20 exam fee</td> </tr> <tr> <td>2012</td> <td>\$35</td> </tr> </table>	1953	\$2 exam fee	1975	\$3	1985	\$7	2002	\$10	2005	\$20 exam fee	2012	\$35
1953	\$2 exam fee												
1975	\$3												
1985	\$7												
2002	\$10												
2005	\$20 exam fee												
2012	\$35												
<u>2021-23 FORECAST:</u>	\$ 21.8 million												
<u>2023-25 FORECAST:</u>	\$ 21.9 million												
<u>VALUE OF INCREASE:</u>	\$ 625,747 per \$1 increase per biennium												

<u>REVENUE SOURCE:</u>	Driver License Fee
<u>AUTHORIZED:</u>	RCW 46.20.161 (original) RCW 46.20.181 (renewal) RCW 46.68.041 (where deposited)
<u>WHO PAYS:</u>	Drivers
<u>RATE:</u>	\$72 for 8-year license (\$9 for each year that the license is issued) \$10 penalty fee for renewing more than 60 days after expiration
<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>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	<p>1965 Original/renewal set at \$4 for a 2-year license (\$2.20 deposited in General Fund for parkways, \$1.80 deposited in Highway Safety Fund, of which \$0.60 for WSP)</p> <p>1967 Optional photo on a driver license, additional \$1 fee</p> <p>1969 Increased to \$5 (\$3.10 deposited in Highway Safety Fund, \$1.90 deposited in State Patrol Highway Account, \$0 to General Fund)</p> <p>1971 \$1.90 diverted from State Patrol Highway Account to General Fund</p> <p>1975 Increased fee to \$6</p> <p>1977 Previous \$1 increase dedicated to Highway Safety Fund</p> <p>1981 Increased fee to \$14 for 4-year license, includes required photo; \$3.80 of fee to General Fund</p> <p>1995 Entire driver license fee to Highway Safety Account!</p> <p>1999 \$25 for 5-year license; gradually implemented through 2005</p> <p>2012 \$45 for a 5-year license until June 30, 2013</p> <p>2013 \$54 for 6-year license, effective July 1, 2013</p> <p>2021 \$72 for 8-year license, effective January 1, 2022;</p>
<u>2021-23 FORECAST:</u>	\$ 138.1 million
<u>2023-25 FORECAST:</u>	\$ 126.6 million
<u>VALUE OF INCREASE:</u>	\$2.3 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Driver License Photo-Only Fee
<u>AUTHORIZED:</u>	RCW 46.20.200(2) RCW 46.68.041 (where deposited)
<u>WHO PAYS:</u>	Individuals who wish to correct information on a driver's license or identicard.
<u>RATE:</u>	\$20 per license/identification card/permit
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	50% to the Highway Safety Fund 50% to the Move Ahead WA Flexible Account
<u>DISTRIBUTION & USE:</u>	Appropriated for driver-related programs
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1985 \$2.00 2002 \$10.00 2022 \$20.00
<u>2021-23 FORECAST:</u>	\$ 5.5 million
<u>2023-25 FORECAST:</u>	\$ 8.1 million
<u>VALUE OF INCREASE:</u>	\$409,302 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Driver License Reinstatement and Hearing Fees
<u>AUTHORIZED:</u>	RCW 46.20.311 (reinstatement/reissue fee) RCW 46.68.041 (where deposited) RCW 46.20.308(7) (implied consent hearing fees)
<u>WHO PAYS:</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. A person receiving notice of suspension may request a hearing.
<u>RATE:</u>	\$75 reinstatement fee (non-alcohol-related offense) \$150 reinstatement fee (alcohol-related offense) \$375 hearing fee
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund Impaired Driver Safety Account – 56% of alcohol-related reinstatement fee
<u>DISTRIBUTION & USE:</u>	As appropriated for driver-related programs.
<u>EXEMPTIONS:</u>	Hearing fee may be waived for indigent persons.
<u>HISTORY:</u>	1965 \$4 reinstatement fee (same as regular license fee) 1973 \$10 reinstatement fee in addition to regular fee 1982 \$20 reinstatement fee 1983 \$20 reinstatement fee (\$50 for alcohol or drug-related offense) 1994 \$100 hearing fee established 1998 \$150 reinstatement fee for alcohol or drug-related offense 2005 \$75 reinstatement fee for non-alcohol-related offense \$200 hearing fee 2012 \$375 hearing fee 2021 \$170 reinstatement fee for alcohol or drug-related offense (effective January 1, 2022)
<u>2021-23 FORECAST:</u>	Nonalcohol Reinstatement fees: \$2.8 million Alcohol Reinstatement fees: \$5.2 million Hearing fees: \$4.5 million
<u>2023-25 FORECAST</u>	Nonalcohol Reinstatement fees: \$2.6 million Alcohol Reinstatement fees: \$6.0 million Hearing fees: \$4.8 million
<u>VALUE OF INCREASE:</u>	\$34,100 per \$1 increase per biennium, for Nonalcohol Reinstatement fee \$34,000 per \$1 increase per biennium, for Alcohol Reinstatement fee \$12,300 per \$1 increase per biennium, for Hearing fee

<u>REVENUE SOURCE:</u>	Duplicate Driver License Fee
<u>AUTHORIZED:</u>	RCW 46.20.200 RCW 46.68.041 (where deposited)
<u>WHO PAYS:</u>	Individuals who wish to replace lost or destroyed permits, identification cards, or driver licenses.
<u>RATE:</u>	\$20 per license/identification card/permit
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for driver-related programs
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1921 50 cents 1975 \$2.50 1985 \$5.00 2002 \$15.00 2012 \$20.00
<u>2021-23 FORECAST:</u>	\$9.4 million
<u>2023-25 FORECAST:</u>	\$9.6 million
<u>VALUE OF INCREASE:</u>	\$493,043 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Enhanced Driver License/Identification Card Fee												
<u>AUTHORIZED:</u>	RCW 46.20.202 (fee) RCW 46.68.041 (where deposited)												
<u>WHO PAYS:</u>	All applicants who provides the department with proof of US citizenship, identity, and state residency.												
<u>RATE:</u>	\$56 for 8-year license, original or renewal with driver license or identification card. \$7 per year if extended for period other than 8 years.												
<u>ADMINISTERED BY:</u>	Department of Licensing												
<u>WHERE DEPOSITED:</u>	\$3 per year of the fee is deposited into the Move Ahead WA Flexible Account with the remainder deposited into the Highway Safety Fund												
<u>DISTRIBUTION & USE:</u>	Appropriated for general government and driver-related purposes												
<u>EXEMPTIONS:</u>	None												
<u>HISTORY*:</u>	<table> <tr> <td>2007</td> <td>\$15 additional 5-year fee original or renewal with driver license or identification card</td> </tr> <tr> <td>2013</td> <td>\$18 additional 6-year fee original or renewal with driver license or identification card</td> </tr> <tr> <td>2015</td> <td>\$54 additional 6-year fee original or renewal with driver license or identification card (effective July 1, 2016)</td> </tr> <tr> <td>2017</td> <td>\$24 additional 6-year fee original or renewal with driver license or identification card (effective July 23, 2107)</td> </tr> <tr> <td>2021</td> <td>\$32 additional 8-year fee original or renewal with driver license or identification card (effective January 1, 2022)</td> </tr> <tr> <td>2022</td> <td>\$56 additional 8-year fee original or renewal with driver license or identification card (effective October 1, 2022)</td> </tr> </table>	2007	\$15 additional 5-year fee original or renewal with driver license or identification card	2013	\$18 additional 6-year fee original or renewal with driver license or identification card	2015	\$54 additional 6-year fee original or renewal with driver license or identification card (effective July 1, 2016)	2017	\$24 additional 6-year fee original or renewal with driver license or identification card (effective July 23, 2107)	2021	\$32 additional 8-year fee original or renewal with driver license or identification card (effective January 1, 2022)	2022	\$56 additional 8-year fee original or renewal with driver license or identification card (effective October 1, 2022)
2007	\$15 additional 5-year fee original or renewal with driver license or identification card												
2013	\$18 additional 6-year fee original or renewal with driver license or identification card												
2015	\$54 additional 6-year fee original or renewal with driver license or identification card (effective July 1, 2016)												
2017	\$24 additional 6-year fee original or renewal with driver license or identification card (effective July 23, 2107)												
2021	\$32 additional 8-year fee original or renewal with driver license or identification card (effective January 1, 2022)												
2022	\$56 additional 8-year fee original or renewal with driver license or identification card (effective October 1, 2022)												
<u>2021-23 FORECAST:</u>	\$25.3 million												
<u>2023-25 FORECAST:</u>	\$47.9 million												
<u>VALUE OF INCREASE:</u>	\$1.7 million per \$1 increase per biennium												

<u>REVENUE SOURCE:</u>	Identicards
<u>AUTHORIZED:</u>	RCW 46.20.117 RCW 46.68.041 (where deposited)
<u>WHO PAYS:</u>	Persons who do not hold a driver license and are applying for an identification card.
<u>RATE:</u>	\$73 for 8-year identicard and \$55 for a 6-year identicard \$9 per year if extended for a period other than 6 or 8 years
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	Appropriated for driver-related programs
<u>EXEMPTIONS:</u>	Public assistance recipients, minors without a permanent residence, and individuals released from a facility operated by the Department of Children, Youth and Families are eligible for a reduced fee. A homeless individual may qualify for a free identicard on a one-time basis.
<u>HISTORY:</u>	1969 \$3, valid for 5 years 1971 Established reduced fee for public assistance recipients 1985 \$4 2002 \$15 2005 \$20 2012 \$45 2013 \$54, valid for 6 years 2021 In addition to the 6 year option for \$54, a new 8 year option for \$72 is available effective January 1, 2022; 2022 Created a Homeless Identicard Program to provide certain homeless individuals a taxpayer funded original or renewal identicard on a one-time basis.
<u>2021-23 FORECAST:</u>	\$20.5 million
<u>2023-25 FORECAST:</u>	\$16.6 million
<u>VALUE OF INCREASE:</u>	\$361,739 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Motorcycle Endorsement Fee/Instruction Permit
<u>AUTHORIZED:</u>	RCW 46.20.505 (exam and endorsement fee and disposition) RCW 46.20.510 (instruction permit fee and disposition)
<u>WHO PAYS:</u>	Motorcycle drivers; applicant must be at least 16 years old and have a driver license.
<u>RATE:</u>	\$16 initial 8-year endorsement (\$2/year) \$40 renewal endorsement, every 8 years (\$5/year) \$5 exam fee \$15 instruction permit (initial/renewal) for 180 days Motorcycle drivers must have their driver license specially endorsed, which requires passage of the motorcycle exam. Instruction permits are good for 180 days and may be renewed for a second 180 days within a five-year 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>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1967 \$4 initial exam, \$2 renewal exam 1987 \$6 initial exam, \$4 renewal exam 1988 \$7 initial or new category, \$5 renewal exam 1989 \$2 exam fee, \$6 initial or new category endorsement, \$7.50 renewal endorsement, \$2.50 instruction permit 1993 \$2 exam fee, \$6 initial or new category endorsement, \$14 renewal endorsement, \$2.50 instruction permit 1999 \$2 exam fee, \$10 initial or new category endorsement, \$25 renewal endorsement, \$2.50 instruction permit 2002 \$5 exam fee, \$15 renewal endorsement 2012 \$5 exam fee, \$2 per year for initial or new category endorsement, \$5 per year for renewal endorsement 2021 initial and renewal periods were extended, from 6 to 8 years
<u>2021-23 FORECAST:</u>	\$5.3million
<u>2023-25 FORECAST:</u>	\$5.3 million
<u>VALUE OF INCREASE:</u>	\$212,924 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Temporary Restricted Driver License and Device Fees— Ignition Interlock and Occupational
<u>AUTHORIZED:</u>	RCW 46.20.380 (license fee and distribution) RCW 46.20.385(6) (ignition interlock device fee) RCW 46.68.340 (device fee, where deposited)
<u>WHO PAYS:</u>	Any person licensed under RCW 46.20.385 who is convicted of Driving Under the Influence, vehicular homicide, or vehicular assault, or who has had or will have his or her license suspended, revoked, or denied under implied consent laws may submit an application for a temporary restricted, occupational, or ignition interlock license.
<u>RATE:</u>	\$100 occupational, a temporary restricted or ignition interlock driver’s license fee \$21 per month per ignition interlock device
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund (driver license fees) Ignition Interlock Device Revolving Account (device fees)
<u>DISTRIBUTION & USE:</u>	The Ignition Interlock account may be used only to administer and operate the ignition interlock device revolving account program, which pays device costs for indigent persons. Ignition interlock companies may retain 25 cents of the monthly fee to cover administrative expenses. Highway Safety Fund revenues may be used for driver related purposes.
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1961 \$10 Occupational Driver License fee recodified 1985 \$25 Occupational Driver License fee 2004 \$100 Temporary Restricted and Occupational Driver license fee 2008 Ignition interlock license set at \$100; monthly device fee set at \$20 2020 Monthly device fee increased to \$21 (effective January 1, 2022)
<u>2021-23 FORECAST:</u>	Temporary Restricted Licenses: \$1.6 million Ignition Interlock Device Fees: \$7.5 million
<u>2023-25 FORECAST:</u>	Temporary Restricted Licenses: \$2.0 million Ignition Interlock Device Fees: \$8.8 million
<u>VALUE OF INCREASE:</u>	Temporary Restricted Licenses: \$19,610 per \$1 increase per biennium Ignition Interlock Device Fees: \$394,108 per \$1 increase per biennium

See also [Driver License Reinstatement and Hearing Fees](#) on page 116.

FARES and TOLLS

<u>REVENUE SOURCE:</u>	Ferry Fares Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 47.56.030 (authority to set and collect fares) RCW 47.60.315 (where deposited, vessel replacement surcharge) WAC 468-300-010 (Passenger fares) WAC 468-300-020 & WAC 468-300-040 (Vehicle fares)
<u>WHO PAYS:</u>	Vehicles and passengers using ferries
<u>RATE:</u>	Ferry System fare calculator on WSDOT website. Fares are set by Transportation Commission; may be revised during the biennium if total revenue from fares and other revenue deposited in the Puget Sound Ferry Operations Account are less than projected total cost of maintenance and operations for the biennium. 25 cent vessel replacement surcharge on each fare* Beginning May 1, 2020, the surcharge amount will be set by the Transportation Commission to impose an additional vessel replacement surcharge in an amount sufficient to fund one 144-auto ferry; that charge is currently identified as the “Capital Surcharge” and is \$0.50 as of January 2023. Peak season surcharges are applied from May 1 through September 30 (35% on vehicle fares in San Juans, 25% on all other routes) Fuel surcharges may be applied if fuel costs exceed the currently funded average fuel price.
<u>ADMINISTERED BY:</u>	Department of Transportation – Washington State Ferries
<u>WHERE DEPOSITED:</u>	Puget Sound Ferry Operations Account Capital Vessel Replacement Account (RCW 47.60.322)
<u>DISTRIBUTION & USE:</u>	Appropriated for ferry system operations. *Vessel replacement surcharge revenue may only be used for the construction or purchase of ferry vessels and debt service authorized for the construction or purchase of ferry vessels.
<u>EXEMPTIONS:</u>	Frequent users have the option of purchasing reduced fares; children under six years of age are free (determined by Transportation Commission).
<u>HISTORY:</u>	1951 State took over system. 1952 Reduction in cross-Sound fares to better match shorter routes on a cost-per-mile basis. 1955 Across-the-board increase of 5 cents for passenger and 10 cents for auto fares. 1957 Across-the-board increase of 10% for all fares; actual fare increases ranged from 0% to 15% due to rounding. 1959 Passenger fares increased 10 to 20 cents, and auto fares increased by 10 cents. 1964 Across-the-board fare increase of 5 cents for both passengers and autos, except for Bremerton, Clinton, and Sidney routes.

- 1968 Across the board increase of 5 cents for passengers and 10 cents for autos, except Anacortes/San Juans.
- 1969 Fare increases ranged from 5 to 15 cents for passengers, and 15 to 20 cents for autos.
- 1972 Raised Anacortes-Sidney fares only.
- 1975 Fare increases ranged from 0 to 20 cents for passengers, and 10 cents to \$1.05 for autos in attempt to establish uniform multiple of 3.4 for auto fares vs. passenger fares.
- 1977 Raised Anacortes-Sidney fares only.
- 1979 Across-the-board fare increase of 13%; 20% summer surcharge instituted for autos; actual increase ranged from 0% to 15%.
- 1980 Across-the-board fare increase of 25%; actual increases ranged from 20% to 27%.

- 1981 Across-the-board fare increase of 13%; actual increases ranged from 11% to 14%
- 1982 Across-the-board fare increase of 6.6%; actual increases ranged from 5.4% to 7.4%.
- 1984 Across-the-board fare increase of 4.7%; actual increases ranged from 9.5% to 20%.
- 1987 Across-the-board fare increase of 3.0%.
- 1992 Merger of commercial and recreational vehicles into a single oversized rate; first phase of oversized fare modifications.
- 1993 Phase II of oversized vehicle fare modifications.
- 1994 (May) Across-the-board nominal fare increase of 6.04%; Sidney fare raised 7.18%.
- 1994 (October) Phase III of oversized vehicle fare modifications; Sidney fare raised an additional 6.46%.
- 1996 Final phase of oversized vehicle fare modifications.
- 1998 General fare increase of 2.28% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles, and adjustments to the passenger coupon discount.
- 1999 General inflationary fare increase of 2.2% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles, and a reduction of the frequent-use passenger ticket book savings from 35% to 30%.
- 2001 General fare increase of 20% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2002 General fare increase of 12.5% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2003 General fare increase of 5% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2004 General fare increase of 5% plus rounding up to the nearest \$0.10 for passengers and \$0.25 for vehicles.
- 2005 General fare increase of 6% plus rounding up to the nearest \$0.05.
- 2006 General fare increase of 6% plus rounding up to the nearest \$0.05
- 2007 General Fare increase of 2.5% plus rounding up to the nearest \$0.05 beginning May 1, 2007.
- 2009 General fare increase of 2.5% plus rounding up to the nearest \$0.05 beginning October 11, 2009.
- 2011 General fare increase of 2.5% plus rounding up to the nearest \$0.05 beginning January 1, 2011.

- 2011 \$0.25 capital program surcharge on ferry fares implemented by Transportation Commission August 2011.
- 2011 General fare increase of 2.5% plus rounding up to the nearest \$0.05 beginning October 1, 2011.
- 2012 General fare increase of 3.0% plus rounding up to the nearest \$0.05 beginning May 1, 2012.
- 2013 General fare increase of 2% for passengers and 3% for vehicles beginning October 1, 2013, with higher increases for the Anacortes-Sidney run.
- 2014 General fare increase of 2% for passengers and 2.5% increase for vehicles beginning May 1, 2014, with higher increases for the Anacortes-Sidney run.
- 2015 General fare increase of 1% for passengers and 2.5% for vehicles beginning October 1, 2015.
- 2016 General fare increase of 1% for passengers and 2.5% for vehicles beginning May 1, 2016.
- 2017 General fare increase of 2.5% for passengers and 2.9% for vehicles beginning October 1, 2017
- 2018 General fare increase of 2.1% for passengers and 2.5% for vehicles beginning October 1, 2018
- 2019 General fare increase of 2% for passengers and 2.5% for vehicles beginning October 1, 2019
- 2020 General fare increase of 2% for passengers and 2.5% for vehicles beginning May 1, 2020; 25 cent fare vessel surcharge also added
- 2021 General fare increase of 2.5% for passengers and 2.5% for vehicles beginning October 1, 2021
- 2022 General fare increase of 2.5% for passengers and 2.5% for vehicles beginning October 1, 2022

2021-23 FORECAST: \$348.41 million total ferry farebox revenue (includes \$12.3 million revenue from the 25 cent vessel replacement surcharge). Assumes no future fare increases after FY 2018

2023-25 FORECAST: \$407.4 million total ferry farebox revenue (includes \$14.1 million revenue from the 25 cent vessel replacement surcharge). Assumes no future fare increases after FY 2018.

VALUE OF INCREASE: \$3.76 million per 1% increase in all farebox revenue per biennium

<u>REVENUE SOURCE:</u>	Tolling – SR 167 High Occupancy Toll (HOT) Lanes
<u>AUTHORIZED:</u>	RCW 47.56.403 (tolls authorized) RCW 47.56.884 (where deposited)
<u>WHO PAYS:</u>	Users of the SR 167 HOT Lanes. Carpools with two or more passengers can travel for free without a pass in the SR 167 HOT lanes. If a vehicle has a pass, it must be turned off or set to HOV mode to ensure that no toll is charged. Sticker passes are charged regardless of the number of passengers in the vehicle.
<u>RATE:</u>	Effective April 2008: minimum toll rate = .50 cents; maximum toll rate = \$9.00. The lanes are tolled from 5 a.m. to 7 p.m. every day. 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>EXEMPTIONS:</u>	HOV vehicles, transit buses, and publicly owned and/or operated vanpool vehicles. See WAC 468-270-100 .
<u>HISTORY:</u>	2005 Tolls authorized by Chapter 312 Laws of 2005 2008 Tolls set: min toll = .50 cents; max toll = \$9.00
<u>2021-23 ESTIMATE:</u>	\$9.2 million in total toll and fee revenues
<u>2023-25 FORECAST:</u>	\$15.2 million in total toll and fee revenues
<u>VALUE OF INCREASE:</u>	Not available

<u>REVENUE SOURCE:</u>	Tolling – I-405 Express Toll Lanes Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 47.56.880 (tolls authorized) RCW 47.56.884 (where deposited)
<u>WHO PAYS:</u>	Users of the I-405 Express Toll Lanes between Bellevue and Lynnwood. Carpools with a FlexPass with three or more passengers may use the Express Lanes for free. The Express Toll Lanes are free and open to all vehicles week nights from 7pm to 5am and on weekends and major holidays.
<u>RATE:</u>	Toll rates are adjusted on real-time traffic conditions to keep traffic moving. Signage displays the applicable rate at time of entry. The Commission periodically reviews rates to evaluate travel time, speed, and reliability performance. Minimum toll rate = 75 cents; maximum toll rate = \$10.00 (WAC 468-270-077). View current Good-To-Go rates on the WSDOT website . Pay By Mail rates incur a \$2 surcharge.
<u>ADMINISTERED BY:</u>	Toll rates and policies set by the State Transportation Commission. Department of Transportation collects and administers.
<u>WHERE DEPOSITED:</u>	Interstate 405 Express Toll Lanes Operations Account
<u>DISTRIBUTION & USE:</u>	Moneys in this account may be used for debt service, planning, administration, construction, maintenance, operation, repair, rebuilding, enforcement, and expansion of the express toll lanes on Interstate 405.
<u>EXEMPTIONS:</u>	Transit buses, vanpools, motorcycles, Washington State Patrol vehicles providing service to the express toll lane facility; WSDOT maintenance and incident response vehicles, emergency vehicles, and tow trucks clearing blocking vehicles (WAC 468-270-110).
<u>HISTORY:</u>	2011 Tolling authorized by Chapter 369 Laws of 2011 2015 Tolling began on September 27, 2015: min toll = 75 cents, max toll = \$10.00
<u>2021-23 ESTIMATE:</u>	\$38.2 million in total toll revenue and fees
<u>2023-25 FORECAST:</u>	\$62.8 million in total toll revenue and fees
<u>VALUE OF INCREASE:</u>	5% average toll rate increase would raise gross toll revenue approximately by \$1.1 million in FY 2023

<u>REVENUE SOURCE:</u>	Tolling – SR 520 Bridge
<u>AUTHORIZED:</u>	RCW 47.56.870 (tolls authorized) RCW 47.56.875 (where deposited) RCW 47.56.820 (uses) WAC 468-270-071 (rates)
<u>WHO PAYS:</u>	Users of the SR 520 Bridge
<u>RATE:</u>	Transportation Commission webpage: http://www.wstc.wa.gov/HighwayTolling/SR520Bridge.htm WSDOT webpage: http://wsdot.wa.gov/Tolling/520/default.htm Toll rates vary according to time of day, type of customer and type of vehicle. Two axle tolls range from \$1.25 to \$6.30, with the highest tolls charged during peak hours to drivers who pay by mail. Trucks pay higher tolls based on the number of 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>	State Route No. 520 Corridor Account
<u>DISTRIBUTION & USE:</u>	Subject to bond covenants: financing, operations, maintenance, management, repairs, and repayments to the motor vehicle fund. The account may also be used for enforcement, operations of transit, and to meet other obligations on the toll facility.
<u>EXEMPTIONS:</u>	WSP vehicles providing service to the SR 520 corridor; DOT maintenance, construction, and incident response vehicles assigned to the bridge; publicly owned or operated transit buses; privately owned passenger buses meeting certain criteria; motor vehicles used for ridesharing/vanpools. See WAC 468-270-091 and 468-270-095 .
<u>HISTORY:</u>	2009 Tolling authorized by Chapter 472, Laws of 2009 2011 Toll collection begins December 29 th , 2011 2012 Tolls increased by 2.5% on July 1, 2012 2013 Tolls increased by 2.5% on July 1, 2013 2014 Tolls increased by 2.5% on July 1, 2014 2015 Tolls increased by 2.5% on July 1, 2015 2016 Tolls increased by 2.5% on July 1, 2016 2017 Tolls increased by 5% on July 1, 2017 2018 Tolls increased by 5% plus night tolling on July 1, 2018 2023 Toll rate increases vary from \$0.20 to \$1.10 depending on the day of the week and time of day starting on July 1, 2023
<u>2021-23 ESTIMATE:</u>	\$134.2 million adjusted gross toll revenue for SR 520 (\$132.9 million with civil penalties, fees and other miscellaneous revenue)
<u>2023-25 FORECAST:</u>	\$190.2 million adjusted gross toll revenue for SR 520 (\$195.2 million with civil penalties, fees and other miscellaneous revenue)

<u>REVENUE SOURCE:</u>	Tolling – Tacoma Narrows Bridge Restricted to highway purposes																
<u>AUTHORIZED:</u>	RCW 47.46.100 (tolls authorized) RCW 47.56.165 (where deposited) WAC 468-270-070 (rates)																
<u>WHO PAYS:</u>	Users of the Tacoma Narrows Bridge (TNB) traveling eastbound into Tacoma																
<u>RATE:</u>	Cash toll = \$6.00; Good to Go (G2G) = \$5.00 and Pay-By-Mail (PBM) = \$7.00. Toll amounts increase for vehicles based on the number of axles. SHB 2990 (C 195 L 2018) stated the Legislature’s intent to maintain TNB toll rates at fiscal year 2018 levels through 2022, and no more than 25 cents higher after 2022. State contribution loans of up to a total of \$85 million may be used to offset future cost increases. Loaned funds are to be repaid after debt service and deferred sales taxes are fully repaid.																
<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>	Costs related to financing, operations, maintenance, management, necessary repairs of the facility; and repay amounts to the motor vehicle fund (RCW 47.46.140)																
<u>EXEMPTIONS:</u>	Vehicles providing service directly to the bridge: WSP vehicles providing service to the SR 16 corridor; DOT maintenance vehicles assigned to the bridge; and authorized emergency vehicles. See WAC 468-270-090 and 468-270-095 .																
<u>HISTORY:</u>	<table border="0"> <tr> <td style="padding-right: 20px;">7/15/2007</td> <td>Tolls begin: \$3.00 = cash toll; \$1.75 = G2G</td> </tr> <tr> <td>7/1/2008</td> <td>\$4.00 = cash toll; \$2.75 = G2G</td> </tr> <tr> <td>7/1/2012</td> <td>\$5.00=cash toll; \$4.00= G2G; PBM=\$6.00 per two axles vehicle</td> </tr> <tr> <td>7/1/2013</td> <td>\$5.25 = cash toll; \$4.25 = G2G; PBM = \$6.25 per two axles vehicle</td> </tr> <tr> <td>7/1/2014</td> <td>\$5.50 = cash toll; \$4.50 = G2G; PBM = \$6.50 per two axles vehicle</td> </tr> <tr> <td>7/1/2015</td> <td>\$6.00 = cash toll; \$5.00 = G2G; PBM = \$7.00 per two axle vehicle</td> </tr> <tr> <td>8/1/2021</td> <td>\$6.25 = cash toll; \$5.25= G2G; PBM = \$7.25 per two axel vehicle</td> </tr> <tr> <td>8/1/2022</td> <td>\$5.50 = cash toll; \$4.50 = G2G; PBM = \$6.50 per two axel vehicle</td> </tr> </table>	7/15/2007	Tolls begin: \$3.00 = cash toll; \$1.75 = G2G	7/1/2008	\$4.00 = cash toll; \$2.75 = G2G	7/1/2012	\$5.00=cash toll; \$4.00= G2G; PBM=\$6.00 per two axles vehicle	7/1/2013	\$5.25 = cash toll; \$4.25 = G2G; PBM = \$6.25 per two axles vehicle	7/1/2014	\$5.50 = cash toll; \$4.50 = G2G; PBM = \$6.50 per two axles vehicle	7/1/2015	\$6.00 = cash toll; \$5.00 = G2G; PBM = \$7.00 per two axle vehicle	8/1/2021	\$6.25 = cash toll; \$5.25= G2G; PBM = \$7.25 per two axel vehicle	8/1/2022	\$5.50 = cash toll; \$4.50 = G2G; PBM = \$6.50 per two axel vehicle
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8/1/2022	\$5.50 = cash toll; \$4.50 = G2G; PBM = \$6.50 per two axel vehicle																
<u>2021-23 ESTIMATE:</u>	\$161.7 million for total Tacoma Narrows Bridge revenue & fees																
<u>2023-25 FORECAST:</u>	\$155.5 million for total Tacoma Narrows Bridge revenue & fees																
<u>VALUE OF INCREASE:</u>	5% average toll rate increase would raise gross toll revenue approximately by \$3.9 million in FY 2023																

REVENUE SOURCE:

Tolling – SR 99 Tunnel

AUTHORIZED:

[RCW 47.56.862](#) (tolls authorized)
[RCW 47.56.864](#) (where deposited and uses)

WHO PAYS:

Users of the SR 99 Tunnel

RATE:

Transportation Commission webpage:
<http://wstc.wa.gov/HighwayTolling/SR99Rates/SR99TunnelTollRateSetting.htm>

During 2018, the Transportation Commission set the initial toll rates ranging from \$1.25 to \$2.25 on weekdays with overnight and weekend rates at \$1.00. The toll rates will increase every year beginning in July 2022..

ADMINISTERED BY:

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

WHERE DEPOSITED:

Alaskan Way Viaduct Replacement Project Account

DISTRIBUTION & USE:

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

EXEMPTIONS:

Highway and transit operating and maintenance vehicles, tow trucks authorized by the Washington state patrol responding to clear vehicles from the toll facility; authorized, on-duty emergency vehicles; publicly owned or operated transit buses; passenger motor vehicles licensed for ride-sharing; school buses; and privately owned and operated passenger buses meeting annual certification requirements of the department.

HISTORY:

2012 Tolling authorized by Chapter 83, Laws of 2012
2018 Transportation Commission adopted initial toll rates.
All toll rates are for 2 axle vehicles with a Good To Go! Pass. Drivers Without a Good To Go! Pass will pay an extra \$2 per toll.
11/9/2019 – Starting Toll Rates

Toll Rate Hours	Rates
6 - 7 am	\$1.25
7 - 9 am	\$1.50
9 am - 3 pm	\$1.25
3 - 6 pm	\$2.25
6 - 11 pm	\$1.25
11 pm - 6 am and weekends	\$1.00

10/1/2021 - Across the board 15% toll rate increase applied to all rates for all times of day.

7/1/2022 - 3% toll rate increase applied to all rates for all times of day.

2021-23 ESTIMATE:

Future – 3% toll rate increase occurring every three years after 7/1/2022
\$50.2 million for total toll revenues & fees.

2023-25 FORECAST:

\$60.6 million for total toll revenue & fees.

VALUE OF INCREASE:

5% average toll rate increase would raise gross toll revenue approximately by \$1.4 million in FY 2023

<u>REVENUE SOURCE:</u>	Tolling – Puget Sound Gateway Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 47.56.895 (tolls authorized) RCW 47.56.897 (where deposited) Rates not yet in effect
<u>WHO PAYS:</u>	Users of the “Puget Sound Gateway facility” defined as: state route number 167 roadway between north Meridian Avenue in Puyallup and Interstate 5 in Fife, the state route number 509 spur between Interstate 5 in Fife and state route number 509 in Tacoma, and the state route number 509 roadway between south 188th Street and Interstate 5 in SeaTac
<u>RATE:</u>	Not set
<u>ADMINISTERED BY:</u>	Toll rates and policies set by the State Transportation Commission. Department of Transportation collects and administers.
<u>WHERE DEPOSITED:</u>	Puget Sound Gateway facility account
<u>DISTRIBUTION & USE:</u>	To construct, improve, preserve, maintain, manage (including law enforcement), pay debt, interest or financing costs, or operate the Puget Sound Gateway facility. RCW 47.56.820
<u>EXEMPTIONS:</u>	None defined in RCW
<u>HISTORY:</u>	
<u>2021-23 ESTIMATE:</u>	No estimate at date of print
<u>2023-25 FORECAST:</u>	No estimate at date of print

BUSINESS LICENSES

<u>REVENUE SOURCE:</u>	For-Hire Business Permit and Vehicle Certificates
<u>AUTHORIZED:</u>	Chapter 46.72 RCW (for-hire regulation generally) RCW 46.72.120 and RCW 46.72A.120 (authorization to set fees by rule) RCW 46.72.110 (deposit of for-hire fees) Chapter 46.72A RCW (limousine regulation generally) RCW 46.72A.110 (deposit of limo fees)
<u>WHO PAYS:</u>	Owners of for-hire (including taxis) and limousine businesses and vehicles. Permit is required for place of business, certificate required in each vehicle. Owners must have liability insurance or post bond.
<u>RATE:</u>	For-Hire (WAC 308-89-060) \$110 Original and renewals for hire business applications \$55 Original, changed and duplicate vehicle certificates Limousines (WAC 308-83-020) \$350 Limousine carrier business license applications – new and renewals \$75 Vehicle certificate – new and renewals \$20 Changed and duplicate of vehicle certificates \$25 Vehicle inspections
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Highway Safety Fund
<u>DISTRIBUTION & USE:</u>	For support of expenses incurred in carrying out the licensing and regulatory activities of the For-Hire and Limousine programs.
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	For-Hire 1947 \$5 one-time-only charge; \$1 annual fee per vehicle for certificates. 1993 Annual fee increased to \$20 2012 \$20 Original and renewals for hire business applications \$20 Original, changed and duplicate vehicle certificates 2013 \$110 Original and renewals for hire business applications \$55 Original, changed and duplicate vehicle certificates Limousines 1996 \$40 Limousine carrier business license application \$40 Limousine carrier business license renewal \$25 Vehicle certificate \$25 Vehicle certificate renewal \$20 Change of vehicle certificate \$20 Duplicate vehicle certificate \$25 Training course application

2012	\$350	Limousine carrier business license applications original and renewals
	\$75	Vehicle certificate – original and renewals
	\$20	Changed and duplicate of vehicle certificates
	\$25	Vehicle inspection

2021-23 FORECAST:

For-Hire	\$208,700
Limousine	\$408,100

2023-25 FORECAST:

For-Hire	\$218,800
Limousine	\$491,600

VALUE OF INCREASE:

For-Hire	\$4,100 per \$1 increase per biennium
Limousine	\$2,800 per \$1 increase per biennium

REVENUE SOURCE: **Hulk Haulers and Scrap Processors, Wreckers License Fees**
Restricted to highway purposes

AUTHORIZED: [RCW 46.79.040](#) (hulk hauler/scrap processor fee and disposition)
[RCW 46.79.050](#) (renewal fee)
[RCW 46.79.060](#) (special plate/indicator tab fee for transported vehicle)
[RCW 46.80.040](#) (wrecker fee and disposition)
[RCW 46.80.050](#) (renewal fee)

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

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

Special Plate (or an Indicator Tab for Tow Trucks operating as any of these businesses) in lieu of trip permit for transported vehicle: \$5 original plate, \$2 additional plates

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for highway-related purposes

TAX EXEMPTIONS: None

TAX HISTORY: Vehicle Wreckers: 1947 \$5 original, \$2 additional
Hulk Haulers: 1971 \$5 original, \$2 additional
Scrap Processors: 1971 \$5 original, \$2 additional

Plate fee, transported vehicle 1971 \$5 for original plates and \$2 for each additional set bearing the same license number

2021-23 FORECAST Minimal

2023-25 FORECAST: Minimal

VALUE OF INCREASE: Minimal

<u>REVENUE SOURCE:</u>	Tow Truck Capacity Fee Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.17.335(2) (fee) RCW 46.68.030 (where deposited)
<u>WHO PAYS:</u>	Any fixed-load motor vehicle equipped for lifting or towing any disabled, impounded, or abandoned vehicle.
<u>RATE:</u>	\$25 per year in addition to the basic motor vehicle registration fee, but in lieu of the license fee by weight.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1963 \$25 per annum in lieu of combined licensing fee
<u>2021-23 ESTIMATE:</u>	\$0.07 million
<u>2023-25 FORECAST:</u>	\$0.07 million
<u>VALUE OF INCREASE:</u>	\$2,600 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Tow Truck Operator Fee Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.55.030 (fee and disposition)
<u>WHO PAYS:</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>RATE:</u>	\$100 for business per year and \$50 per truck per year for permit. Special license plates not issued; each tow truck issued a permit indicating the class of the truck (RCW 46.55.040). Tow trucks conducting business as a transporter, hulk hauler, scrap processor, or wrecker must display a license plate indicator tab indicating the tow truck is licensed for those services. The indicator tab fee is \$2 to conduct transporter business and \$5 to conduct hulk hauler, scrap processor or wrecker business.
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1985 \$100/company + \$50/truck annually (original & renewal)
<u>2021-23 ESTIMATE:</u>	\$0.25 million
<u>2023-25 FORECAST:</u>	\$0.26 million
<u>VALUE OF INCREASE:</u>	Minimal

REVENUE SOURCE: **Transportation Network Company Permit Fee**

AUTHORIZED: RCW 46.72B.030 (authorization)

WHO PAYS: Businesses permitted as transportation network companies.

RATE: \$5000 per company, per year

ADMINISTERED BY: Department of Licensing

WHERE DEPOSITED: Motor Vehicle Account

DISTRIBUTION & USE: Appropriated for the administration of the program

EXEMPTIONS: None

HISTORY:

2021-23 ESTIMATE: \$35,000

2023-25 FORECAST: \$70,000

VALUE OF INCREASE: Minimal

<u>REVENUE SOURCE:</u>	Transporter License Fee and Plate Fees Restricted to highway purposes
<u>AUTHORIZED:</u>	RCW 46.76.040 (original) RCW 46.76.050 (renewal)
<u>WHO PAYS:</u>	Businesses that deal in transportation of vehicles owned by others (e.g., drive-away and tow-away services); does not apply to motor freight carriers licensed under RCW 81.80 .
<u>RATE:</u>	\$150 For original license \$100 For annual renewal license \$50 Per set of plates to be attached to vehicles being delivered \$2 For registered tow truck operators per “indicator tab”
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account
<u>DISTRIBUTION & USE:</u>	Appropriated for highway-related purposes
<u>EXEMPTIONS:</u>	None
<u>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 2019 Fees for registered tow truck operators were changed from \$25 to \$2 per “indicator tab” 2021 Fees were increased to \$150 original license; \$100 renewal; \$50 per set of plates
<u>2021-23 ESTIMATE:</u>	\$0.46 million
<u>2023-25 FORECAST:</u>	\$0.49 million
<u>VALUE OF INCREASE:</u>	\$4200 per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Vehicle Dealers and Manufacturers Restricted to highway purposes														
<u>AUTHORIZED:</u>	RCW 46.70.061 (fees and disposition)														
<u>WHO PAYS:</u>	Businesses that sell or manufacture vehicles.														
<u>RATE:</u>	<p><u>Annual Fee – Original Business License</u></p> <table> <tr> <td>Dealer – Principal place of business</td> <td>\$975</td> </tr> <tr> <td>Dealer – Subagency</td> <td>\$100</td> </tr> <tr> <td>Dealer – Temporary subagent</td> <td>\$100</td> </tr> <tr> <td>Manufacturer</td> <td>\$500</td> </tr> </table> <p><u>Annual Fee – Renewals</u></p> <table> <tr> <td>Dealer – Principal place of business</td> <td>\$325</td> </tr> <tr> <td>Dealer – Subagency</td> <td>\$ 25</td> </tr> <tr> <td>Manufacturer</td> <td>\$250</td> </tr> </table>	Dealer – Principal place of business	\$975	Dealer – Subagency	\$100	Dealer – Temporary subagent	\$100	Manufacturer	\$500	Dealer – Principal place of business	\$325	Dealer – Subagency	\$ 25	Manufacturer	\$250
Dealer – Principal place of business	\$975														
Dealer – Subagency	\$100														
Dealer – Temporary subagent	\$100														
Manufacturer	\$500														
Dealer – Principal place of business	\$325														
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>EXEMPTIONS:</u>	None														
<u>HISTORY:</u>	<p>Dealers, Principal Place of Business:</p> <p>1959 Original license \$50; renewal \$20 1973 Renewal \$25 1979 Original license \$60; renewal \$50 1986 Original license \$500; renewal \$250 2002 Original license \$750 2012 Original license \$975; renewal \$325</p> <p>Dealers, Subagencies and Temporary Subagencies:</p> <p>1959 Original license for miscellaneous dealers \$25, renewals \$10 1973 Original license and renewal for subagencies \$10 1986 Original license for subagencies \$50; for temporary subagencies \$25; renewal \$25 2002 Original license for subagencies and temporary subagencies \$100</p> <p>Manufacturers:</p> <p>1973 Original license \$50; renewal \$25 1979 Original license \$60; renewal \$50 1986 Original license \$500; renewal \$250</p>														
<u>2021-23 ESTIMATE:</u>	\$2.64 million														
<u>2023-25 FORECAST:</u>	\$2.68 million														

AIRCRAFT AND VESSEL FEES

<u>REVENUE SOURCE:</u>	Aircraft Dealers License Fee
<u>AUTHORIZED:</u>	RCW 14.20.050 RCW 14.20.060 (where deposited)
<u>WHO PAYS:</u>	Aircraft dealers
<u>RATE:</u>	\$75 per calendar year. Additional certificates are \$10 each per calendar year.
<u>ADMINISTERED BY:</u>	Department of Transportation – Aviation Division
<u>WHERE DEPOSITED:</u>	Aeronautics Account
<u>DISTRIBUTION & USE:</u>	100% to the Aeronautics Account, appropriated to cover the cost of administration of the DOT Aviation Division
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1955 \$25 per calendar year 1998 \$75 per calendar year
<u>2021-23 ESTIMATE:</u>	Minimal
<u>2023-25 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

<u>REVENUE SOURCE:</u>	Aircraft Registration Fee										
<u>AUTHORIZED:</u>	RCW 47.68.250 (effective until July 1, 2031)										
<u>WHO PAYS:</u>	Aircraft Owners & Commercial Unpiloted Aircraft Systems										
<u>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>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 a large private aircraft based in or remains in this state for 90 days or longer for the purpose of repairs, alterations, or reconstruction. Unpiloted aircraft systems used for hobby or recreation are also exempt.										
<u>HISTORY:</u>	<table> <tr> <td>1947</td> <td>Up to \$10</td> </tr> <tr> <td>1949</td> <td>\$2</td> </tr> <tr> <td>1967</td> <td>\$4</td> </tr> <tr> <td>1999</td> <td>\$8</td> </tr> <tr> <td>2003</td> <td>\$15</td> </tr> </table>	1947	Up to \$10	1949	\$2	1967	\$4	1999	\$8	2003	\$15
1947	Up to \$10										
1949	\$2										
1967	\$4										
1999	\$8										
2003	\$15										
<u>2021-23 FORECAST:</u>	\$237,000										
<u>2023-25 FORECAST</u>	\$239,000										
<u>VALUE OF INCREASE:</u>	\$13,100 per \$1 fee increase per biennium										

<u>REVENUE SOURCE:</u>	Vessel Dealer Temporary Permit
<u>AUTHORIZED:</u>	RCW 88.02.800 (authority) RCW 88.02.640 (fee and where deposited)
<u>WHO PAYS:</u>	Authorized vessel dealers
<u>RATE:</u>	\$5.00
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	General Fund
<u>DISTRIBUTION & USE:</u>	Any moneys deposited into the General Fund must be allocated to counties by the state treasurer for approved boating safety programs under RCW 88.02.650 .
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	
<u>2021-23 ESTIMATE:</u>	Minimal
<u>2023-25 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	1 fee increase per biennium is minimal

<u>REVENUE SOURCE:</u>	Vessel Pilot License Fee																
<u>AUTHORIZED:</u>	RCW 88.16.090(7) (authority for Board to set fee) WAC 363-116-070 (fee) RCW 88.16.061 (where deposited)																
<u>WHO PAYS:</u>	Pilots licensed by the state to operate foreign flagged vessels for the purpose of assisting navigation through Washington waters; the two pilotage districts in the state are the Puget Sound and Grays Harbor districts.																
<u>RATE:</u>	\$6,500 per year; may be reduced to \$1000 if pilotage services are not performed during a license year																
<u>ADMINISTERED BY:</u>	Board of Pilotage Commissioners																
<u>WHERE DEPOSITED:</u>	Pilotage Account																
<u>DISTRIBUTION & USE:</u>	Appropriated for purposes of the Board of Pilotage Commissioners and the Utilities and Transportation Commission for pilotage tariff setting.																
<u>EXEMPTIONS:</u>	None																
<u>HISTORY:</u>	<table> <tr> <td>1935</td> <td>\$100</td> </tr> <tr> <td>1977</td> <td>\$250</td> </tr> <tr> <td>1979</td> <td>Not to exceed \$1000; set by Board of Pilotage Commissioners (BPC)</td> </tr> <tr> <td>1986</td> <td>Not to exceed \$1500; set by BPC</td> </tr> <tr> <td>1995</td> <td>\$2500</td> </tr> <tr> <td>2001</td> <td>\$3000</td> </tr> <tr> <td>2007</td> <td>\$6000</td> </tr> <tr> <td>2011</td> <td>\$6500</td> </tr> </table>	1935	\$100	1977	\$250	1979	Not to exceed \$1000; set by Board of Pilotage Commissioners (BPC)	1986	Not to exceed \$1500; set by BPC	1995	\$2500	2001	\$3000	2007	\$6000	2011	\$6500
1935	\$100																
1977	\$250																
1979	Not to exceed \$1000; set by Board of Pilotage Commissioners (BPC)																
1986	Not to exceed \$1500; set by BPC																
1995	\$2500																
2001	\$3000																
2007	\$6000																
2011	\$6500																
<u>2021-23 ESTIMATE:</u>	\$0.75 million per biennium																
<u>2023-25 FORECAST:</u>	\$0.75 million per biennium																
<u>VALUE OF INCREASE:</u>	1% increase in fee per biennium is minimal																

<u>REVENUE SOURCE:</u>	Vessel Registration Fee
<u>AUTHORIZED:</u>	RCW 88.02.560 (authority) RCW 88.02.640(1)(k) (fees) RCW 88.02.650 (where deposited)
<u>WHO PAYS:</u>	Owners of registered vessels
<u>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>EXEMPTIONS:</u>	Military and government vessels not for recreational use, foreign vessels, vessels with no propulsion machinery of any type where the primary mode of propulsion is human power, U.S. Customs cruising vessels, vessels registered and used in other states, vessels temporarily in Washington for repairs, vessels with less than 10 horsepower motors used as transportation from shore to a registered vessel, vessels under 16 feet with less than 10 horsepower motors used on non-federally regulated waters, commercial fishing vessels assessed by Department of Revenue, and others described in RCW 88.02.570 .
<u>HISTORY:</u>	1984 \$6.00 annual registration fee 1994 \$10.50 annual registration fee
<u>2021-23 ESTIMATE:</u>	\$5.1 million
<u>2023-25 FORECAST:</u>	\$5.4 million

<u>REVENUE SOURCE:</u>	Vessel Title Fees
<u>AUTHORIZED:</u>	RCW 88.02.515 (title application fee) RCW 88.02.560 (7) (transfer fee) RCW 88.02.540 (3) (Quick Title Fee)
<u>WHO PAYS:</u>	Applicants filing for ownership of a vessel changes to or reissues of title. For an extra fee, a quick title may be printed at the time of application.
<u>RATE:</u>	Certificate of title application fee: \$5 Quick Title fee: \$50 See RCW 82.02.640
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	General Fund For quick titles, if paid to the department, \$50 is distributed to the General Fund. If paid to a vehicle licensing office, \$25 is distributed to the General Fund with the remaining fees retained by the licensing office.
<u>DISTRIBUTION & USE:</u>	Any moneys deposited into the General Fund must be allocated to counties by the state treasurer for approved boating safety programs under RCW 88.02.650
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1985 – vessel registration and fee for registration established, set at \$5
<u>2021-23 ESTIMATE:</u>	\$0.49 million
<u>2023-25 FORECAST:</u>	\$0.48 million
<u>VALUE OF INCREASE:</u>	\$0.1 million per \$1 increase per biennium

<u>REVENUE SOURCE:</u>	Vessel Visitor Permit
<u>AUTHORIZED:</u>	RCW 88.02.610 (authorized) RCW 88.02.640 (1)(p) (fee and disposition)
<u>WHO PAYS:</u>	Vessels owned by nonresidents brought into Washington temporarily, for no more than six months in a continuous 12-month period.
<u>RATE:</u>	\$30 at the time of issuance of identification document
<u>ADMINISTERED BY:</u>	Department of Licensing
<u>WHERE DEPOSITED:</u>	General Fund Derelict Vessel Removal Account
<u>DISTRIBUTION & USE:</u>	Allocated as follows: <ul style="list-style-type: none"> (a) Five dollars must be deposited in the derelict vessel removal account created in RCW 79.100.100; (b) The department may keep an amount to cover costs for providing the vessel visitor permit; (c) Any moneys remaining must be allocated to counties by the state treasurer for approved boating safety programs under RCW 88.02.650
<u>EXEMPTIONS:</u>	None
<u>HISTORY:</u>	1998 \$25 2002 \$30
<u>2021-23 ESTIMATE:</u>	Minimal
<u>2023-25 FORECAST:</u>	Minimal
<u>VALUE OF INCREASE:</u>	Minimal

CLIMATE COMMITMENT ACT

REVENUE SOURCE:

Climate Commitment Act Cap and Invest Revenues

AUTHORIZED:

[RCW 70A.65](#) (Auction System)
[RCW 70A.65.100](#) (Distribution of Auction Proceeds)

WHO PAYS:

The Climate Commitment Act (E2SSB 5126) enacted in 2021 directed the Department of Ecology to implement a cap and invest program to reduce greenhouse gas (GHG) emissions consistent with the statewide statutory emission limits. Starting on January 1, 2023, the cap and invest program will cover certain industrial facilities, certain fuel suppliers, in-state electricity generators, electricity importers, and natural gas distributors with annual greenhouse gas emissions above 25,000 metric tons of carbon dioxide equivalent (CO₂e). Covered entities must either reduce their emissions or obtain allowances to cover any remaining emissions. The total number of allowances will decrease over time to meet statutory limits. Some utilities and industries will be issued free allowances; other allowances will be auctioned. The cap and invest program must track, verify, and enforce compliance through the use of compliance instruments.

RATE:

The auction price will be determined through quarterly auctions.

ADMINISTERED BY:

Department of Ecology

WHERE DEPOSITED:

Upon completion and verification of auction results, the auction proceeds are first deposited in specified annual amounts to the Carbon Emissions Reduction Account (CERA) ([RCW 70A.65.240](#)) with the remaining auction proceeds to the Climate Investment Account ([RCW 70A.65.250](#)) and Air Quality and Health Disparities Improvement Account ([RCW 70A.65.280](#)).

The CERA is the account that is programmed as part of the 16-year Move Ahead WA transportation package.

The deposits to the CERA are as follows:

- \$127.3 million for FY 2023
- \$356.7 million for FY 2024
- \$366.6 million for FY 2025
- \$359.1 million each year for fiscal years 2026 through 2037.
- For FY 2038 and each year thereafter, 50 percent of the proceeds must be deposited to the CERA and 50 percent to the Climate Investment Account and Air Quality and Health Disparities Improvement Account.

The Move Ahead WA revenue bill (ESSB 5974) created the Climate Active Transportation and Climate Transit Programs accounts. Beginning July 1, 2023, the Climate Active Transportation Account will receive 24 percent of the revenues accruing each year to the CERA and the Climate Transit Programs Account will receive 56 percent of the revenues accruing each year to the CERA.

From the portion of the auction proceeds deposited into the Climate Investment Account, after administrative costs are covered, 75 percent is deposited into the Climate Commitment Account ([RCW 70A.65.260](#))

RCW 70A.65.260) and 25 percent is deposited to the Natural Climate Solutions Account ([RCW 70A.65.270](#)). Not less than \$20 million per biennium must be dedicated to the Air Quality and Health Disparities Improvement Account.

DISTRIBUTION & USE: Expenditures from the CERA may only be used for transportation carbon emissions reducing purposes, including investments in alternatives and reductions to single occupancy passenger vehicle use through alternative fuel infrastructure and incentives, and emission reduction programs for freight, ferries, and port activities. Expenditures may not be used for Eighteenth Amendment highway purposes, other than as specified in the account.

When allocating funds or administering grants funded by the Climate Commitment Act, agencies are required to conduct an environmental justice assessment and establish a minimum of not less than 35 percent, and a goal of 40 percent, of total investments to provide direct and meaningful benefits to vulnerable populations within overburdened communities.

EXEMPTIONS: Entities that emit less than 25,000 metric tons of carbon dioxide equivalent; the combustion of aviation fuel; watercraft fuels; coal-fired electric generation, exempt from GHG limitations and requirements; carbon dioxide emissions from the combustion of biomass or biofuels that have a 40 percent lower GHG emissions based on a full-life cycle analysis compared to petroleum fuels; motor vehicle and special fuel used for agricultural purposes by a farm fuel user; and national security facilities.

Electric and natural gas utilities will be issued free allowances. Certain entities are also identified as emissions-intensive and trade-exposed (EITE) industries and will receive a number of free allowances that decline over compliance obligation time periods.

HISTORY: First cap and invest auction anticipated in February 2023.

2021-23 ESTIMATE: \$483.7 million (\$127.3 million to CERA), figures from the Department of Ecology October 2022 Estimate

2023-25 FORECAST: \$1.9 billion (\$723.2 million to CERA), figures from the Department of Ecology October 2022 Estimate

VALUE OF INCREASE: N/A

CLEAN FUELS PROGRAM

REVENUE SOURCE:

Clean Fuel Credits – State Transportation Investments

AUTHORIZED:

[RCW 70A.535](#) (Clean Fuels Program)
[RCW 70A.535.050](#) (Eligibility of Transportation Investments)

WHO PAYS:

E3SHB 1091—reducing the carbon intensity of transportation fuel—directed the Department of Ecology (Ecology) to adopt a rule establishing a Clean Fuels Program (CFP) limiting the greenhouse gas (GHG) emissions attributable to each unit of transportation fuel—carbon intensity—to 20 percent below 2017 levels by 2038. In part, the rules essentially establish a private market whereby certain fuel producers and distributors will need to purchase credits to meet compliance obligations under the CFP. The credits can be purchased from a variety of optional participants in the CFP, including entities producing fuel below the carbon intensity limits, certain exempt fuel producers or distributors, or other specific carbon reduction activities.

Ecology's rules must also allow the generation of credits from certain activities and projects that reduce greenhouse gas emissions and decarbonize the transportation sector, including: (1) electrical grid and hydrogen fueling infrastructure investments; (2) ferry operating and capital investments; (3) electrification of the state ferry fleet; (4) alternative fuel vehicle rebate programs; (5) transit grants; (6) infrastructure and other costs associated with the adoption of alternative fuel use by transit agencies; (7) bike and pedestrian grant programs and other activities; (8) complete streets and safe walking grants and allocations; (9) rail funding; and (10) multimodal investments. The credits earned each year from state transportation investments is limited to 10 percent of total CFP credits.

RATE:

The credit price will be determined through periodic purchases by entities meeting some or all of their CFP compliance obligation through the purchase of credits.

ADMINISTERED BY:

Department of Ecology

WHERE DEPOSITED:

As a private marketplace, the revenue from credit transactions will only accrue to governmental entities when state or local government program activities generate credits which are sold in the marketplace. The account(s) for deposit of the revenues received from public agency transportation investments under the CFP has not been specified in statute.

DISTRIBUTION & USE:

The statute expresses the legislative intent that the credits generated from transportation investments will be maximized to allow further investment in efforts to reduce greenhouse gas emissions and decarbonize the transportation sector including, but not limited to, additional funding in future years, for ferry electrification beyond four new hybrid electric vessels, active transportation, and transit programs and projects.

EXEMPTIONS:

Excluded from the CFP carbon intensity reduction requirements are the following: (1) transportation fuel that is exported or otherwise not used in Washington; (2) transportation fuel that is used for the propulsion of all aircraft, railroad locomotives, or vessels; (3) military tactical vehicles and tactical support equipment; (4) transportation fuels that are used in volumes below thresholds adopted by rule by Ecology; and (5) any other fuels that Ecology may adopt rules to exempt in order, with respect to similar Greenhouse Gas or low carbon fuel programs. Until January 1, 2028, the following fuels are also exempt from the CFP's carbon intensity reduction requirements: (1) special fuel used off-road in vehicles used primarily to transport logs; (2) dyed special fuel used in vehicles that are not designed to transport persons or property, not designed to be operated on highways, and that are used primarily for construction work, including timber harvest and mining; and (3) dyed special fuel used for agricultural purposes that are exempt from state fuel taxation.

HISTORY:

The Clean Fuels Programs is expected to start January 1, 2023.

2021-23 and 2023-25

ESTIMATE:

In November 2022, the Washington State Department of Transportation (WSDOT) produced a report detailing transportation expenditures that could be eligible under the Clean Fuels Program but did not produce a quantitative estimate of the revenue generated from those expenditures. More information should be available in WSDOT's subsequent annual reports.

VALUE OF INCREASE:

N/A

		State Transportation Taxes			Other State Petroleum Based Taxes		
	Motor Vehicle Fuel Tax	Aircraft Fuel Tax	Petroleum Products Tax	Oil Spill Response	Hazardous Substance Tax (HST)		
RCW citation	RCW 82.38	RCW 82.42	RCW 82.23A	RCW 82.23B	RCW 82.21		
Method of imposition	The tax is imposed at the time of fuel removal from a terminal rack in Washington. Gasoline and diesel distributors pay the same rate.	Aircraft users pay the tax based on each gallon of aircraft fuel sold, delivered, or used in this state.	This tax applies to the person at first possession of petroleum products in Washington. This tax is imposed on the wholesale value of petroleum products in this state.	Oil spill response and oil spill administration taxes apply when a marine terminal or bulk oil terminal receives crude oil or petroleum products in Washington from a vessel or barge; rail tank car; or pipeline.	Hazardous substance tax is a tax on the first possession of hazardous substances in Washington. The tax applies to petroleum products, certain pesticides, and certain chemicals.		
Rate	\$0.494/per gallon	\$0.18/per gallon after July 1, 2022	0.15% after July 1, 2021. Tax is only imposed when the account balance is below \$7.5 million.	Up to 5 cents per 42-gallon barrel. The Oil Spill Administration Tax rate is 4 cents per 42-gallon barrel and the Oil Spill Response Tax rate is 1 cent per 42-gallon barrel, contingent on the fund balance in the oil spill response account. When the fund balance is less than \$8 million this tax is imposed and will remain in effect until the fund balance exceeds \$9 million.	\$1.20/per 42-gallon barrel (for FY 2023 which will be increased by the percentage change in the implicit price deflator for nonresidential structures in subsequent years), unless the product is not easily measured on a per barrel basis in which case the rate is 0.7% of the wholesale value.		
Main Users/Beneficiaries	Cost of administration, refunds & transfers, state highways, city streets, county roads, ferry operations and capital construction.	Administration of the DOT Aviation Division, airport construction and maintenance, and local airport aid.	These funds are allocated to the Pollution Liability Insurance Agency and are used to help owners of underground storage tanks obtain insurance to upgraded or replace tank.	The oil spill response tax pays for oil spills that have clean-up costs of more than \$50,000. The oil spill administration tax pays for oil spill prevention, response, and habitat restoration.	Funds are used to help clean up and manage solid and hazardous wastes in the state of Washington. \$50M per biennium is transferred to the Motor Vehicle Fund to be used exclusively for transportation stormwater activities and projects.		
Exemptions	Motor Vehicle Fuel Tax (gasoline) exemptions and Special fuel tax exemptions are noted on page 47 of the manual (link and check page)	Exemptions include, but are not limited to, exported fuel, commercial use, research, testing, training, and emergency medical air transport entities.	A deduction may be applied for when a properly licensed petroleum products exporter removes petroleum products at the rack for direct delivery outside of Washington.	Taxpayers may claim a credit against oil spill tax paid on crude oil or petroleum products subsequently exported or sold for export from the state.	HST applies to the first possession of hazardous substances in Washington. Any subsequent possession of a product is exempt from HST after a Washington possessor has paid the tax.		
Amount Raised Per Biennium	\$3.4 Billion in Gross Fuel Tax for the 2021-23 Biennium (Nov. 2022 Frcst)	\$9.6 Million for the 2021-23 Biennium (Nov. 2022 Frcst)	\$55.5 Million for the 2021-23 biennium (Nov. 2022 Frcst)	\$13.1 Million, both accounts, for the 2021-23 biennium (Nov. 2022 Frcst)	\$582.7 Million for the 2021-23 biennium (Nov. 2022 Frcst)		