State Taxes and Fees Overview and Table of Contents

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

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

The Department of Revenue's <u>*Tax Reference Manual 2010*</u> provides more information about Washington State taxes.

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

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

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

Revenue Source	Amount	2015-17 Forecast
Aircraft Dealers License Fee	\$75 per calendar year \$10 for additional certificates	Minimal
Aircraft Excise Tax	\$20-\$125 per year by type of aircraft	\$0.6 million to General Fund \$0.07 million to Aeronautics Account
Aircraft Fuel Tax	11 cents per gallon	\$5.3 million
Aircraft Registration Fee	\$15 per year per aircraft	\$0.21million
Camper Registration Fee*	\$4.90 Original; \$3.50 Renewal	\$0.18 million
Commercial Driver License	\$17 per year, or \$102 every six years, in addition to the fee for basic driver license \$10 for instruction permit	\$8.9 million
Commercial Vehicle Safety Enforcement Fee*	\$16 per vehicle per year	\$5.6 million
Copies of Driver's Record*	\$13 per copy \$6.50 to Highway Safety Fund (HSF) \$6.50 to State Patrol Highway Account (WSP)	\$65.4 million \$32.7 million to HSF \$32.7 million to WSP
Driver Instruction Permit	\$25 for photo or non-photo (good for one year)	\$5.7 million
Driver License Examination Fee	\$35 per exam	\$18.4 million
Driver License Fee	\$9 per year or \$54 for six year license	\$114.3 million
Driver License Reinstatement Fee	\$75 (non-alcohol-related offense) \$150 (alcohol-related offense)	\$12.5 million
Duplicate Driver License Fee	\$20 per license/ ID card/ permit	\$11.9 million
Electric Vehicle License Fee*	\$100 per year	\$1.9 million
Enhanced Driver License/Identification Card Fee	\$18 additional fee for original or renewal with driver license or identification card, 6 years (\$3 per year if less than 6 years)	\$3.4 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	\$2.0 million
Farm Vehicle Trip Permit Fee*	\$6.25 for partial month, up to four permits authorized per year	\$6,600

Ferry Fares*	Fares set by Transportation Commission + 25 cent vessel replacement surcharge <u>Ferry System fare calculator</u>	\$351.9 million (fares), of which \$7.85 million is attributable to the 25 cent surcharge
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 \$0.3 million Limousine \$0.98 million
Hulk Haulers, Scrap Processors, Wreckers License Fees*	\$10 original, renewalHulk Haulers\$25 original, \$10 renewalScrap Processors\$25 original, \$10 renewalWreckers	Included in Vehicle Business License Revenue Forecast
Ignition Interlock Device Fee	\$20 per month per device	\$4.0 million
International Fuel Tax Agreement Decals*	\$10 per set of decals per year	\$0.68 million
License Fee by Weight*	\$38 to \$3,400 per year	\$360.1 million
License Plate Fees*	 \$10 per plate; \$4 motorcycle plate, \$1 per set of replacement license plate tabs \$20 per vehicle for retaining current license plate number \$10 transfer fee 	Original: \$26.0 million Plate replacement: \$33.8 million Plate number retention: \$0.18 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)	\$1.1 million
Motor Home Weight Fee	\$75 annual fee	\$10.0 million
Motor Vehicle Fuel Tax & Special Fuel Tax*	37.5 cents per gallon	\$2,420.6 million (net for distribution)
Motor Vehicle Weight Fee	Motor Vehicle Weight fee at \$10, \$20 and \$30 for most vehicles	\$120.7 million
Motorcycle Endorsement Fee/Instruction Permits	 \$12 initial 6 year endorsement (\$2/year) \$30 renewal endorsement, every 6 years (\$5/year) \$5 examination fee \$15 instruction permit 	\$4.66 million

Natural Gas and Propane Fee*	\$145.63 to \$786.25 per year Includes \$5.00 handling fee	Minimal
Occupational Driver's License Fee	\$100 application fee	\$2.2 million
Off-Road Vehicle Use Permits	\$18 annual permit \$7 for 60-day temporary permit \$5 transfer fee	\$3.0 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	\$14.1 million
Proportional Registration Plates and Fees*	\$10 apportioned plates\$2 cab card\$2 tabs\$4.50 transaction fee	\$82.1 million
Recreational Vehicle Sanitary Disposal Fee*	\$3.00	\$1.4 million
Reflectorized Plate Fee*	\$2 per plate	\$12.2 million
Rental Vehicle Sales Tax	5.9% of rental contract amount	\$59.6 million
Retail Sales and Use Tax on Motor Vehicles	0.3% of selling price in addition to state and local sales taxes	\$82.7 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.	\$15.6 million
Tolling SR 167 HOT Lanes	\$0.50 to \$9.00 dynamic toll	HOT lanes pilot program expires June 30, 2015
Tolling – I-405 Express Toll Lanes*	To be set by Transportation Commission in 2015	TBD
Tolling – SR 520 Bridge	Varies depending on the day of the week, time of day and type of customer <u>Toll schedule</u>	\$123.0 million
Tolling - Tacoma Narrows Bridge*	\$5.50 Cash Toll \$4.50 Electronic Toll \$6.50 Pay By Mail	\$152.1 million
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	Included in Vehicle Business License Revenue Forecast

Transporter License Fee and Plates*	\$25 for new license \$15 for annual renewal \$2 per set of plates	Included in Vehicle Business License Revenue Forecast
Trip Permit Fee*	\$25 for three days	\$7.1 million
Trip Permit, Special Fuel Users	\$30	\$0.44 million
Vehicle Business Licenses*	Original fee (Renewal fee) Dealer, Principal location\$975 (\$325) Dealer, Subagency\$100 (\$25) Dealer Temporary subagent\$100 (\$25) Manufacturer\$500 (\$250)	\$3.36 million (includes license fee revenue from hulk haulers, scrap processors, wreckers, tow trucks, and transporters)
Vehicle Certificate of Title and Inspection Fees*	\$15 Certificate of Title\$15 Stolen Vehicle Check\$65 WSP VIN Inspection	\$13.0 million Inspection \$65.46 million Certificate
Vehicle Registration Fee (License Fee)*	\$30 Original & Renewal	\$321.9 million
Vehicle Transaction Service Fees*	\$5 service fee for each renewal or obtain initial vehicle registration (county auditors & DOL transactions only) \$12 service fee for title transactions	\$38.9 million
Vessel Pilot License Fee	\$6,500 per year	\$0.75 million
Vessel Registration Fee	\$10.50 per year	\$5.3 million
Vessel Visitor Permit	\$30 at the time of issuance of identification document.	Minimal
Watercraft Excise Tax	0.5% of fair market value (\$5 minimum)	\$25.3 million
Wheeled All-Terrain Vehicles*	On-road \$12 initial and renewal Off-road \$18 initial and renewal Both: \$2 metal tag, every 7 years	On-road use \$85,000 Off-road use \$140,600

*18th Amendment tax or fee, all or in part

Washington State Vehicle Counts for Fiscal Year 2014

Vehicles paying Basic License Fee (\$30)

Passenger Cars and Cabs	
Motor Homes	
Travel Trailers	
Motorcycles	
Other Trailers	
Tow Trucks	

Vehicles paying Weight-based Registration Fee (Trucks)

29
25
37
62

Vehicles paying Varying Fees

Restored and Antiques	
Campers	
Mopeds	
Exempt	
Personal Trailers	
Off-Road Vehicles	
Wheeled All-Terrain Vehicles	
Snowmobiles	

Total Washington State Highway and Off-Road Vehicle Registrations 7,215,178

REVENUE SOURCE:	Aircraft Dealers License Fee
AUTHORIZED:	<u>RCW 14.20.050</u> <u>RCW 14.20.060</u> (where deposited)
WHO PAYS:	Aircraft dealers
<u>RATE:</u>	\$75 per calendar year. Additional certificates are \$10 each per calendar year.
ADMINISTERED BY:	Department of Transportation – Aviation Division.
WHERE DEPOSITED:	Aeronautics Account
DISTRIBUTION & USE:	100% to the Aeronautics Account, appropriated to cover the cost of administration of the DOT Aviation Division.
EXEMPTIONS:	None
HISTORY:	1955 \$25 per calendar year1998 \$75 per calendar year
2013-15 ESTIMATE:	Minimal
2011-13 FORECAST:	Minimal
VALUE OF INCREASE:	Minimal

REVENUE SOURCE:	Aircraft Excise Tax
AUTHORIZED:	<u>RCW 82.48.030</u> <u>RCW 82.48.080</u> (where deposited)
WHO PAYS:	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.
ADMINISTERED BY:	Department of Transportation – Aviation Division
WHERE DEPOSITED:	General Fund 90%; Aeronautics Account 10%
DISTRIBUTION & USE:	90% to General Fund for purposes of general government as appropriated by the Legislature; 10% to Aeronautics Account appropriated to cover the cost of administration of the DOT Aviation Division.
EXEMPTIONS:	Aircraft owned by U.S. government or political subdivision; aircraft registered by foreign country; aircraft registered in another state unless based in this state for 90 days or longer; aircraft engaged in interstate commerce; aircraft owned by manufacturer or dealer if part of stock in trade; aircraft owned by a nonprofit organization exempt from federal income tax under 26 U.S.C. Sec. 501(c)(3), and, be exclusively used to provide emergency medical transportation services (RCW 82.48.100).
HISTORY:	 1949 1% of fair market value of aircraft per year 1967 \$15 single-engine aircraft; \$25 multiengine 1983 See current tax rates above
<u>2013–15 ESTIMATE:</u>	\$630,503 General Fund \$70,056 Aeronautics Account
2015–17 FORECAST:	\$637,290 General Fund \$70,810Aeronautics Account

REVENUE SOURCE:	Aircraft Fuel Tax
AUTHORIZED:	<u>RCW 82.42.020</u> <u>RCW 82.42.090</u> (where deposited)
WHO PAYS:	Aircraft fuel users
RATE:	11 cents per gallon
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Aeronautics Account
DISTRIBUTION & USE:	Appropriated for administration of the DOT Aviation Division, airport construction and maintenance, and local airport aid.
EXEMPTIONS:	Commercial use, farm use, research, testing, training, emergency medical air transport entities (<u>RCW 84.42.030</u>).
<u>HISTORY:</u>	 1967 2 cents/gallon on retail sales 1982 Agricultural spray planes exempted 3% x weighted average retail price in third month of fiscal 1/2 year. 1983 Minimum rate set at 5 cents 1989 5.5 cents 1991 January 6.5 cents 1991 July 6.0 cents 1997 June 6.0 cents 2000 July 6.5 cents 2001 January 7.5 cents 2002 July 7.0 cents 2003 July 10 cents 2005 July 11 cents
<u>2013–15 ESTIMATE:</u>	\$5.0 million
2015-17 FORECAST:	\$5.3 million
VALUE OF INCREASE:	\$457,100 per one-cent increase per biennium

For comprehensive information on the Aviation Fuel Tax, see JLARC's <u>2011 Tax Preference</u> <u>Performance Reviews</u>, pages 23 to 34.

REVENUE SOURCE:	Aircraft Registration Fee		
AUTHORIZED:	<u>RCW 47.68.250</u> (effective until July 1, 2021)		
WHO PAYS:	Aircraft Owner		
RATE:	\$15 per annum per aircraft		
ADMINISTERED BY:	Department of Transportation – Aviation Division		
WHERE DEPOSITED:	Aeronautics Account		
DISTRIBUTION & USE:	Appropriated for activities of the DOT Aviation Division.		
EXEMPTIONS:	Aircraft owned by U.S. government or any political subdivision; aircraft registered by foreign country; aircraft engaged in interstate commerce; aircraft owned by manufacturer or dealer if part of stock in trade; aircraft registered in another state unless aircraft based in this state for 90 days or longer.		
<u>HISTORY:</u>	1947 Up to \$10 1949 \$2 1967 \$4 1999 \$8 2003 \$15		
<u>2013–15 ESTIMATE:</u>	\$205,035		
2015-17 FORECAST:	\$207,400		
VALUE OF INCREASE:	\$13,670 per \$1 fee increase per biennium		

<u>REVENUE SOURCE:</u>		r Registration Fee ndment tax or fee
AUTHORIZED:	<u>RCW 46</u> <u>RCW 46</u>	<u>6.17.350</u> 6.68.030(1) (where deposited)
WHO PAYS:	Vehicle	owner
RATE:	Original	\$4.90, renewal \$3.50; paid annually.
ADMINISTERED BY:	Departm	ent of Licensing
WHERE DEPOSITED:	Motor V	ehicle Account
DISTRIBUTION & USE:	Appropr	iated for highway-related purposes.
EXEMPTIONS:	None	
HISTORY:	1971 1975	\$3.50 per year Original \$4.90; renewal \$3.50
2013-15 ESTIMATE:	\$176,30	0
2015-17 FORECAST:	\$179,70	0
VALUE OF INCREASE:	\$49,500	per \$1 fee increase per biennium

REVENUE SOURCE:	Commercial Driver License		
AUTHORIZED:	<u>RCW 46.20.049</u>		
<u>WHO PAYS:</u>	Drivers endorsed to operate specialized vehicles (e.g., large trucks, buses); went into effect in 1989.		
<u>RATE:</u>	\$102 every six years in addition to \$54 for basic driver license; \$10 for instruction permit		
	\$17/year if extended for a period other than five six years		
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	Highway Safety Fund		
DISTRIBUTION & USE:	Appropriated for administration of commercial driver license (CDL) program.		
EXEMPTIONS:	None		
<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 2000 Original, renewal not to exceed \$25 2002 Instruction permit increased from \$5 to \$10 2005 (July) Original, renewal increased from \$30 to \$61 2012 Original, renewal increased from \$30 to \$61 2012 (October) Original, renewal increased from \$61 to \$85 2013 (June) Original, renewal proportionately increased from \$8 to \$102 - term went from 5 year to 6 year 		
2013-15 ESTIMATE:	\$6.3 million		
2015-17 FORECAST:	\$8.9 million		
VALUE OF INCREASE:	\$95,400 per \$1 increase per biennium		

<u>REVENUE SOURCE:</u>	Commercial Vehicle Safety Enforcement Fee 18 th Amendment tax or fee		
AUTHORIZED:	<u>RCW 46.17.315</u>		
WHO PAYS:	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.		
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	State Patrol Highway Account		
DISTRIBUTION & USE:	Appropriated for highway-related purposes		
EXEMPTIONS:	Vehicles owned by transportation businesses which are rate- regulated by the WUTC: passenger charter companies, auto transportation companies, solid waste collection companies, household goods carriers (<u>RCW 46.32.080(1)</u>).		
	Motor vehicles owned by farmers for their own products (RCW $46.32.080(2)$).		
HISTORY:	 1995 \$10 1996 Fee for IRP vehicles added 2007 Fee increased to \$16 		
2013-15 ESTIMATE:	\$5.1 million		
2015-17 FORECAST:	\$5.6 million		

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

REVENUE SOURCE:	Driver Instruction Permit		
AUTHORIZED:	<u>RCW 46.20.055</u> <u>RCW 46.68.041</u> (where deposited)		
WHO PAYS:	Individuals learning to drive (must be fifteen and a half years of age or older).		
RATE:	\$25 for photo or non-photo permit (good for one year).		
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	Highway Safety Fund		
DISTRIBUTION & USE:	Appropriated for driver-related programs.		
EXEMPTIONS:	None		
<u>HISTORY:</u>	1965\$1.501979\$2.501985\$5.002002\$15.002006\$20.002012\$25.00		
2013-15 ESTIMATE:	\$6.1 million		
2015-17 FORECAST:	\$5.7 million		
VALUE OF INCREASE:	\$227,900 per \$1 fee increase per biennium		

(See Motorcycle Endorsement Fee/Instruction Permit, page 77)

REVENUE SOURCE:	Driver License Examination Fee		
AUTHORIZED:	<u>RCW 46.20.120</u> <u>RCW 46.68.041</u> (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.		
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	Highway Safety Fund		
DISTRIBUTION & USE:	Appropriated for driver-related programs.		
EXEMPTIONS:	None		
<u>HISTORY:</u>	1953 \$2 exam fee 1975 \$3 1985 \$7 2002 \$10 2005 \$20 exam fee 2012 \$35		
2013-15 ESTIMATE:	\$19.4 million		
2015-17 FORECAST:	\$18.4 million		
VALUE OF INCREASE:	\$524,660 per \$1 fee increase per biennium		

REVENUE SOURCE:	Driver License Fee		
AUTHORIZED:	<u>RCW 46.20.161</u> (original) <u>RCW 46.20.181</u> (renewal) <u>RCW 46.68.041</u> (where deposited)		
WHO PAYS:	Drivers		
<u>RATE:</u>	\$54 for 6-year license (licenses with CDL Hazardous Materials endorsements will be issued at \$9 per year for no more than a 5-year period)		
	\$9 per year if extended for period other than 6 years		
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED	Highway Safety Fund		
DISTRIBUTION & USE:	Appropriated for general government and driver-related purposes.		
EXEMPTIONS:	None		
<u>HISTORY:</u>	 1971 \$1.90 temporarily dedicated to General Fund 1975 General Fund diversion made permanent; increased from \$5 to \$6 (two-year license) 1980 Increased from \$6 for two-year license to \$14 for four-year license 1995 Entire fee to Highway Safety Account (formerly, \$3.80 of fee went to General Fund) 2000 \$25 for five-year license; gradually implemented through 2005 2012 \$45 until June 30, 2013; \$54 after June 30, 2013 2013 \$54 for six year license 		
2013-15 ESTIMATE:	\$109.6 million		
2015-17 FORECAST:	\$114.3 million		
VALUE OF INCREASE:	\$2.3 million per \$1 fee increase per biennium		

REVENUE SOURCE:	Driver License Reinstatement Fee		
AUTHORIZED:	<u>RCW 46.20.311</u> <u>RCW 46.68.041</u> (where deposited)		
<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.		
<u>RATE:</u>	<pre>\$75 (nonalcohol-related offense) \$150 (alcohol-related offense)</pre>		
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	Highway Safety Fund Impaired Driver Safety Account – 63% of alcohol-related reinstatement fee		
DISTRIBUTION & USE:	As appropriated for driver-related programs.		
EXEMPTIONS:	None		
<u>HISTORY:</u>	 1965 \$4 (same as regular license fee) 1973 \$10 in addition to regular fee 1982 \$20 1983 \$20 (\$50 for alcohol or drug-related offense) 1998 \$150 for alcohol or drug-related offense 2005 \$75 for non-alcohol-related offense 		
2013-15 ESTIMATE:	\$13.1 million		
2015-17 FORECAST:	\$12.5 million		
VALUE OF INCREASE:	\$178,680 per \$1 fee increase per biennium		

REVENUE SOURCE:	Duplicate Driver License Fee	
AUTHORIZED:	<u>RCW 46.20.200</u> <u>RCW 46.68.041</u> (where deposited)	
WHO PAYS:	Individuals who wish to replace lost or destroyed permits, identification cards, or driver licenses.	
<u>RATE:</u>	\$20 per license/identification card/permit	
ADMINISTERED BY:	Department of Licensing	
WHERE DEPOSITED:	Highway Safety Fund	
DISTRIBUTION & USE:	Appropriated for driver-related programs	
EXEMPTIONS:	None	
<u>HISTORY:</u>	1921 50 cents 1975 \$2.50 1985 \$5.00 2002 \$15.00 2012 \$20.00	
2013-15 ESTIMATE:	\$12.1 million	
2015-17 FORECAST:	\$11.9 million	
VALUE OF INCREASE:	\$595,170 per \$1 fee increase per biennium	

<u>REVENUE SOURCE:</u>	Electric Vehicle License Fee		
AUTHORIZED:	<u>RCW 46.17.323</u>		
WHO PAYS:	Owners of electric vehicles which use propulsion units powered solely by electricity.		
<u>RATE:</u>	\$100 per year		
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	Up to \$1 million, deposited in Motor Vehicle Fund.		
	Over \$1 million:		
	 Seventy percent to the Motor Vehicle Fund; Fifteen percent to the Transportation Improvement Account; Fifteen percent to the Rural Arterial Trust account. 		
DISTRIBUTION & USE:	Provide funds to mitigate the impact of vehicles on state roads and highways and for the purpose of evaluating the feasibility of transitioning from a revenue collection system based on fuel taxes to a road user assessment system.		
EXEMPTIONS:	Those exempt from the electric vehicle fee include: electric vehicles that have the capability to drive at a speed of no more than 35 miles per hour; government owned vehicles; horseless carriages; collector vehicles; off road vehicles; snowmobiles; mopeds, restored vehicles, private school buses; vehicles registered to Disabled American Veterans, Former Prisoners of War, and Congressional Medal of Honor recipients.		
HISTORY:	2012 \$100		
2013-15 ESTIMATE:	\$ 1.1 million		
2015-17 FORECAST:	\$ 1.9 million		
VALUE OF INCREASE:	\$ 19,000 per \$1 fee increase per biennium		

REVENUE SOURCE:	Enhanced Driver License/Identification Card Fee		
AUTHORIZED:	<u>RCW 46.20.202</u> (fee set by <u>WAC 308-105-100</u>) <u>RCW 46.68.041</u> (where deposited)		
WHO PAYS:	All applicants who provides the department with proof of US citizenship, identity, and state residency.		
<u>RATE:</u>	\$18 for 6 year license, original or renewal with driver license or identification card. \$3 per year if extended for period other than 6 years.		
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	Highway Safety Fund		
DISTRIBUTION & USE:	Appropriated for general government and driver-related purposes		
EXEMPTIONS:	None		
HISTORY:	2007	\$15 additional fee original or renewal with driver license or identification card	
	2013	\$18 additional fee original or renewal with driver license or identification card	
2013-15 ESTIMATE:	\$3.3 mill	ion	
2015-17 FORECAST:	\$3.4 million		
VALUE OF INCREASE:	\$205,300 per \$1 fee increase per biennium		

<u>REVENUE SOURCE:</u>	Farm Exempt Decal Fee 18 th Amendment tax or fee
AUTHORIZED:	<u>RCW 46.17.325</u>
<u>WHO PAYS:</u>	Owners of farm vehicles as defined in <u>RCW 46.04.181</u> , which are only incidentally used on highways are exempt from normal licensing requirements; decal from Department of Licensing allows limited use on or along public highways.
<u>RATE:</u>	\$5, one-time charge; valid as long as vehicle is used as a farm vehicle.
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Motor Vehicle Account
DISTRIBUTION & USE:	As appropriated for highway-related purposes
EXEMPTIONS:	None
HISTORY:	1967 \$5
2013-15 ESTIMATE:	Minimal
2015-17 FORECAST:	Minimal
VALUE OF INCREASE:	Minimal

<u>REVENUE SOURCE:</u>	Farm Vehicle Reduced Gross Weight Fe	e*
AUTHORIZED:	<u>RCW 46.16A.425</u> (reduced gross weight licens <u>RCW 46.17.330</u> (fee schedule) <u>RCW 46.68.030</u> (where deposited)	e fee)
WHO PAYS:	Vehicle owners registering their farm vehicles 4,000 pounds or more.	with gross weight of
<u>RATE:</u>	In lieu of all other licensing fees, unless specifi fee (varies) based on weight (\$24.50 to \$1,710.	
ADMINISTERED BY:	Department of Licensing	
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account State Patrol Highway Account Puget Sound Ferry Operations Account Transportation 2003 Account Transportation Partnership Account TOTAL	59.495% 22.360% 1.375% 5.237% <u>11.533%</u> 100.000%
DISTRIBUTION & USE:	As appropriated for highway-related purposes, State Ferries.	State Patrol, and
EXEMPTIONS:	None	
<u>HISTORY</u>	Previously, farm vehicle reduced gross weight using a formula based on the gross weight fees and for-hire vehicles. Chapter 161, Laws of 20 deleted the formula in RCW 46.16.090 and reco RCW 46.16A.425. Section 527 of the same act reduced gross weight fees, now codified as RC	for trucks, buses, 10, section 423 odified the section as t provided a table of
	See the tax history for the License Fees by Weig Combined License Fee), page 61.	ght (formerly
2013-15 ESTIMATE:	\$2 million	
2015-17 FORECAST:	\$2 million	
VALUE OF INCREASE:	Data is not available for estimating increases.	

<u>REVENUE SOURCE:</u>	Farm Vehicle Trip Permit Fee 18 th Amendment tax or fee	
AUTHORIZED:	<u>RCW 46.17.400 (fee schedule)</u> <u>RCW 46.68.035</u> (where deposited)	
<u>WHO PAYS:</u>	Owners of farm vehicles licensed under <u>RCW 46.16A.425</u> who purchase a monthly license under <u>RCW 46.17.360</u> may, as an alternative to the first partial month of the license registration, operate the vehicle using a farm vehicle trip permit. The licensed gross weight may not exceed 80,000 pounds for a combination of vehicles or 40,000 pounds for a single-unit vehicle with three or more axles (<u>RCW 46.16A.330</u>).	
RATE:	\$6.25 for partial month, up to four permit	s authorized per year.
ADMINISTERED BY:	Department of Licensing	
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account State Patrol Highway Account Puget Sound Ferry Operations Account Transportation 2003 Account Transportation Partnership Account	59.495% 22.360% 1.375% 5.237% <u>11.533%</u> TOTAL 100.000%
DISTRIBUTION & USE:	As appropriated for highway-related purposes, including State Patrol and Washington State Ferries.	
EXEMPTIONS:	None	
HISTORY:	2005 Farm trip permit created at \$6.25	
2013-15 ESTIMATE:	\$6,514	
2015-17 FORECAST:	\$6,600	
VALUE OF INCREASE:	Minimal	

<u>REVENUE SOURCE:</u>	Ferry Fares 18 th Amendment tax or fee
AUTHORIZED:	<u>RCW 47.56.030</u> (authority to set and collect fares) <u>RCW 47.60.315</u> (where deposited, vessel replacement surcharge)
WHO PAYS:	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
ADMINISTERED BY:	Department of Transportation – Washington State Ferries
WHERE DEPOSITED:	Puget Sound Ferry Operations Account Capital Vessel Replacement Account
DISTRIBUTION & USE:	Appropriated for ferry system operations.
EXEMPTIONS:	Frequent users have the option of purchasing reduced fares; children under five years of age are free (determined by Transportation Commission).
<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 u to the nearest \$0.05 beginning May 1, 2007.
- 2009 General fare increase of 2.5% plus rounding up to the nearest \$0.05 beginning October 11, 2009.
- 2011 General fare increase of 2.5% plus rounding up to the nearest \$0.05 beginning January 1, 2011.
- 2011 \$0.25 capital program surcharge on ferry fares implemented by Transportation Commission August 2011.
- 2011 General fare increase of 2.5% plus rounding up to the nearest \$0.05 beginning October 1, 2011.
- 2012 General fare increase of 3.0% plus rounding up to the nearest \$0.05 beginning May 1, 2012.
- 2013 General fare increase of 2% for passengers and 3% for vehicles beginning October 1, 2013
- 2014 General fare increase of 2% for passengers and 2.5% increase for vehicle beginning May 1, 2014.

2013-15 ESTIMATE:	\$340.3 million total ferry farebox revenue (includes \$7.47 million revenue from the 25 cent vessel replacement surcharge). Assumes no future fare increases.
2015-17 FORECAST:	\$351.9 million total ferry farebox revenue (includes \$7.85 million revenue from the 25 cent vessel replacement surcharge). Assumes future fare increases.
VALUE OF INCREASE:	\$3 million per 1% increase in all farebox revenue per biennium

<u>REVENUE SOURCE:</u>	For-Hi	re Business Permit and Vehicle Certificates
<u>AUTHORIZED:</u>	RCW 4 Chapter	<u>46.72 RCW</u> (for-hire regulation generally) <u>6.72.110</u> (deposit of for-hire fees) <u>46.72A RCW</u> (limousine regulation generally) <u>6.72A.110</u> (deposit of limo fees)
<u>WHO PAYS:</u>	Permit	of for-hire (taxis) and limousine businesses and vehicles. Is required for place of business, certificate required in each Owners must have liability insurance or post bond.
<u>RATE:</u>	For-Hi	re (<u>WAC 308-89-060</u>)
	\$110 \$55	Original and renewals for hire business applications Original, changed and duplicate vehicle certificates
	Limous	sines (<u>WAC 308-83-020</u>)
	\$350	Limousine carrier business license applications – new and
	\$75 \$20 \$25	renewals Vehicle certificate – new and renewals Changed and duplicate of vehicle certificates Training course applications
ADMINISTERED BY:	Department of Licensing	
WHERE DEPOSITED:	Highwa	y Safety Fund
DISTRIBUTION & USE:	For sup	port of driver-related programs
EXEMPTIONS:	None	
<u>HISTORY:</u>	1993 2012 2013	re \$5 one-time-only charge; \$1 annual fee per vehicle for certificates. Annual fee increased to \$20 For-Hire (WAC 308-89-060) \$20 Original and renewals for hire business applications \$20 Original, changed and duplicate vehicle certificates For Hire (WAC 308-89-060) \$110 Original and renewals for hire business applications \$55 Original, changed and duplicate vehicle certificates
	Limous	sines
	1996	 \$40 Limousine carrier business license application \$40 Limousine carrier business license renewal \$25 Vehicle certificate \$25 Vehicle certificate renewal \$20 Change of vehicle certificate \$20 Duplicate vehicle certificate \$25 Training course application

- 2012 \$350 Limousine carrier business license applications original and renewals (WAC 308-83-020) Vehicle certificate – original and renewals
 - \$75
 - Changed and duplicate of vehicle certificates \$20
 - Training course application \$25

2013-15 ESTIMATE:	For-Hire \$300,000 Limousine \$965,700
2015-17 FORECAST:	For-Hire \$300,000 Limousine \$982,500
VALUE OF INCREASE:	For-Hire \$4,056 per \$1 fee increase per biennium Limousine \$5,600 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Hulk Haulers and Scrap Processors, Wreckers License Fees 18 th Amendment tax or fee
<u>AUTHORIZED:</u>	 <u>RCW 46.79.040</u> (hulk hauler/scrap processor fee and disposition) <u>RCW 46.79.050</u> (renewal fee) <u>RCW 46.79.060</u> (special plate fee for transported vehicle) <u>RCW 46.80.040</u> (wrecker fee and disposition) <u>RCW 46.80.050</u> (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)
<u>RATE:</u>	Wreckers – businesses that wreck vehicles for the purpose of selling second-hand parts (Chapter 46.80 RCW)Annual FeeHulk Haulers\$10 new, \$10 renewalScrap Processors\$25 new, \$10 renewalWreckers\$25 new, \$10 renewal
	Special Plate Fee for Transported Vehicle: \$5 original plate, \$2 additional plates
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Motor Vehicle Account
DISTRIBUTION & USE:	Appropriated for highway-related purposes
TAX EXEMPTIONS:	None
TAX HISTORY:	Vehicle Wreckers:1947\$5 original, \$2 additionalHulk Haulers:1971\$5 original, \$2 additionalScrap Processors:1971\$5 original, \$2 additionalPlate fee, transported vehicle set in 1971
2013-15 ESTIMATE:	Included in Vehicle Business Licenses, page 101
2015-17 FORECAST:	Included in Vehicle Business Licenses, page 101
VALUE OF INCREASE:	Minimal

<u>REVENUE SOURCE:</u>	Ignition Interlock Device Fee
AUTHORIZED:	<u>RCW 46.20.385(6) (fee)</u> <u>RCW 46.68.340</u> (where deposited)
<u>WHO PAYS:</u>	Any person licensed under <u>RCW 46.20.385</u> who is convicted of a violation of <u>RCW 46.61.502</u> or <u>46.61.504</u> or an equivalent local or out-of-state statute or ordinance, or a violation of RCW <u>46.61.520(1)(a)</u> or <u>46.61.522</u> (1)(b), or who has had or will have his or her license suspended, revoked, or denied under RCW <u>46.20.3101</u> may submit an application for an ignition interlock driver's license.
<u>RATE:</u>	\$20 per month per device
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Ignition Interlock Device Revolving Account
DISTRIBUTION & USE:	Proceeds are deposited into the ignition interlock device revolving account. Expenditures from the account may be used only to administer and operate the ignition interlock device revolving account program.
EXEMPTIONS:	None
HISTORY:	2008 \$20
2013-15 ESTIMATE:	\$3.8 million
2015-17 FORECAST:	\$4.0 million
VALUE OF INCREASE:	\$198,300 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	International Fuel Tax Agreement Decal 18 th Amendment tax or fee
AUTHORIZED:	<u>RCW 82.38.110(8) (fee)</u> <u>RCW 82.38.290</u> (where deposited)
WHO PAYS:	Motor Carriers
RATE:	\$10 per year per set of decals
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Motor Vehicle Account
DISTRIBUTION & USE:	Highway purposes
EXEMPTIONS:	None
HISTORY:	2002 \$10
2013-15 ESTIMATE:	\$670,300
2015-17 FORECAST:	\$680,000
VALUE OF INCREASE:	\$67,000 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	License Fee by Weight (formerly Combined Licensing Fee) 18 th Amendment tax or fee
AUTHORIZED:	<u>RCW 46.17.355</u> (fees) <u>RCW 46.68.035</u> (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, page 83</i> .
<u>RATE:</u>	In lieu of vehicle licensing fee, unless specifically exempt, annual fee (varies) based on weight; \$38 to \$3,400 per year.
ADMINISTERED BY:	Department of Licensing
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account59.495%State Patrol Highway Account22.360%Puget Sound Ferry Operations Account1.375%Transportation 2003 Account5.237%Transportation Partnership Account11.533%TOTAL100.000%
DISTRIBUTION & USE:	As appropriated for highway-related purposes, State Patrol, and State Ferries
EXEMPTIONS:	Certain on-road use of farm vehicles (<u>RCW 46.16A.080(3)</u>) Tow trucks pay a capacity fee in lieu of the license fee by weight (<u>RCW 46.17.335</u>)
<u>HISTORY:</u>	 1987 Effective January 1, 1987, with fees ranging from \$27.75 to \$1,085.95, depending on licensed gross weight of the vehicle 1990 \$1 increase in filing fee, \$4.75 increase for State Patrol, and 40% increase in gross weight fee; combined fee ranges from \$37 to \$1,518. 1957 Across-the-board increase of 10% for all fares; actual fare increases ranged from 0% to 15% due to rounding. 1993 Fee schedule extended to include vehicles with gross weight of up to 105,500 pounds, and \$90 was added for vehicles weighing more than 40,000 pounds that are used to tow trailers; combined fee ranges from \$37 to \$2,973. 2002 Initiative 776 limited combined fee to \$30 for vehicles under 10,000 pounds licensed gross weight. 2003 15% increase in gross weight fee for vehicles over 10,000 pounds. New revenue to go into the Transportation 2003 (Nickel) Account.
	 2005 Increased fee for vehicles under 10,000 pounds gross weight 2006 Revised distribution percentages, adding a distribution to the Transportation Partnership Account.

2013-15 ESTIMATE:	\$355.5 million (includes \$4.7 million from trailers; \$86.3 million from prorate vehicles).
2015-17 FORECAST:	\$360.1 million (includes \$4.8 million from trailers; \$82.1 million from prorate vehicles).
VALUE OF INCREASE:	\$3.6 million per 1% increase per biennium

<u>REVENUE SOURCE:</u>	License Plate Fees 18 th Amendment tax or fee		
<u>AUTHORIZED:</u>	<u>RCW 46.16A.200</u> (license plate requirements) <u>RCW 46.17.200</u> (fees and disposition of retention fee) <u>RCW 46.68.070</u> (where most license plate fees deposited)		
WHO PAYS:	Vehicle owners who purchase replacement plates and tabs.		
<u>RATE:</u>	 \$10 per plate \$4 per plate for motorcycles \$1 per set of replacement license plate tabs \$20 per vehicle retaining current license plate number \$10 license plate transfer fee 		
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	Motor Vehicle Account Multimodal fund (plate number retention fee)		
DISTRIBUTION & USE:	Appropriated for highway-related purposes.		
EXEMPTIONS:	Commercial vehicles over 26,000 pounds, horseless carriages, and medal of honor recipients not subject to replacement requirements.		
<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. 		
2013-15 ESTIMATE:	Original Plates:\$25.4 millionPlate Replacement:\$32.1 millionPlate Number Retention:\$1.3 million		
<u>2015-17 FORECAST:</u>	Original Plates:\$26.0 millionPlate Replacement:\$33.8 millionPlate Number Retention\$0.18 million		
VALUE OF INCREASE:	Original Plates: \$1.4 million per \$1 fee increase per biennium Plate Replacement: \$1.7 million per \$1 fee increase per biennium Plate Number Retention: \$9,100 per \$1 fee increase per biennium		

<u>REVENUE SOURCE:</u>	Log Truck Additional Weight Permit
AUTHORIZED:	<u>RCW 46.44.047</u> (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 July1 \$25.00 if issued after October 1 \$12.50 if issued after January 1
ADMINISTERED BY:	Department of Transportation
WHERE DEPOSITED:	Motor Vehicle Account
DISTRIBUTION & USE:	Appropriated for highway-related purposes
EXEMPTIONS:	None
HISTORY:	1953 \$50
2013-15 ESTIMATE:	Included in Special Permit Fee for Oversize/Overweight Movements
<u>2015-17 FORECAST:</u>	Included in Special Permit Fee for Oversize/Overweight Movements
VALUE OF INCREASE:	Minimal

The revenue associated with additional tonnage, special permit fees, and log tolerance permits are included in <u>Special Permit Fee for Oversize/Overweight Movements</u>, page 91.

<u>REVENUE SOURCE:</u>	Mobile Home Title Elimination Fee 18 th Amendment tax or fee	
AUTHORIZED:	<u>RCW 65.20.090 (fee)</u>	
WHO PAYS:	Applicant for elimination of vehicle title when the mobile (manufactured) home is affixed to land owned by the applicant.	
RATE:	\$25 each application (set by DOL director)	
ADMINISTERED BY:	Department of Licensing	
WHERE DEPOSITED:	Motor Vehicle Account	
DISTRIBUTION & USE:	Appropriated for highway-related purposes	
EXEMPTIONS:	None	
HISTORY:	1990 \$25 (set by DOL director)	
2013-15 ESTIMATE:	Minimal	
2015-17 FORECAST:	Minimal	
VALUE OF INCREASE:	Minimal	

<u>REVENUE SOURCE:</u>	Monthly Declared Gross Weight Fee (formerly Monthly Combined Licensing Fee) 18 th Amendment tax or fee
AUTHORIZED:	<u>RCW 46.17.360 (fee and disposition)</u>
<u>WHO PAYS:</u>	Vehicle owners purchasing licenses for periods of less than one year; for vehicles with a declared gross weight in excess of 12,000 pounds.
<u>RATE:</u>	\$2 fee for each monthly period the vehicle will be used, paid in addition to the monthly portion of combined licensing fee; additional \$2 administration fee is also collected.
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Motor Vehicle Account
DISTRIBUTION & USE:	Appropriated for highway-related purposes.
EXEMPTIONS:	None
HISTORY:	 1951 \$1 1979 \$2 1985 \$2 for each month of license purchase + \$2
2013-15 ESTIMATE:	\$1.1 million
2015-17 FORECAST:	\$1.1 million
VALUE OF INCREASE:	\$540,000 per \$1 fee increase per biennium

REVENUE SOURCE:	Motor Home Weight Fee
<u>RCW:</u>	<u>RCW 46.17.365 (fee)</u> <u>RCW 46.68.415 (3)</u> (disposition)
WHO PAYS:	All motor homes
<u>RATE:</u>	\$75 annual fee
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Multimodal Account
DISTRIBUTION & USE:	The vehicle weight fee provides funds to mitigate the impact of vehicle loads on the state roads and highways and is separate and distinct from other vehicle license fees. Proceeds from the fee may be used for non-highway purposes.
EXEMPTIONS:	None
HISTORY:	2005 Motor home weight fee established at \$75
2013-15 ESTIMATE:	\$10.0 million
2015-17 FORECAST:	\$10.0 million
VALUE OF INCREASE:	\$133,000 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Motor Vehicle Fuel Tax and Special Fuel Tax (Gas Tax) 18^{th} Amendment tax or fee
<u>RCW:</u>	Chapter 82.36 RCW (motor vehicle fuel tax) RCW 82.36.025 (motor vehicle fuel tax rate) Chapter 82.38 RCW (special fuel tax) RCW 82.38.030 (special fuel tax rate) RCW 46.68.090 (distribution of motor fuel tax revenue) RCW 46.68.110 (distribution of amount allocated to cities and towns) RCW 46.68.120 (distribution of amount allocated to counties)
WHO PAYS:	The tax is imposed at the time of fuel removal from a terminal rack in Washington. Gasoline and diesel distributors pay the same rate.
<u>RATE:</u>	37.5 cents per gallon
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	 Motor Vehicle Account (<u>RCW 46.68.070</u>) Transportation 2003 (Nickel) Account (<u>RCW 46.68.280</u>) Transportation Partnership Account (<u>RCW 46.68.290</u>) Rural Arterial Trust Account (<u>RCW 36.79.020</u>) Transportation Improvement Account (<u>RCW 47.26.084</u>) County Arterial Preservation Account (<u>RCW 46.68.090(2)(i)</u>) Special Category C Account (<u>RCW 46.68.090(2)(b</u>)) Puget Sound Ferry Operations Account (<u>RCW 47.60.530</u>) Puget Sound Capital Construction Account (<u>RCW 47.60.505</u>) A portion of fuel tax (representing unclaimed nonhighway use refunds) is transferred to the following accounts: Marine Fuel Tax Refund Account (<u>RCW 79A.25.040</u>) Recreation Resource Account (<u>RCW 79A.25.070</u>, <u>RCW 79A.25.200</u>) ORV and Nonhighway Vehicle Account (<u>RCW 46.09.520</u>) Nonhighway and Off-Road Vehicle Activities Program Account (<u>RCW 46.09.510</u>, <u>RCW 46.09.510</u>, <u>RCW 46.09.520</u>) Snowmobile Account (<u>RCW 46.68.350</u>, <u>RCW 46.10.510</u>) Aeronautics Account (<u>RCW 82.42.090</u>, 82.36.415)
DISTRIBUTION & USE:	Cost of administration Refunds & transfers City streets County roads Transportation Improvement Account (Funded Program) Urban Arterial Trust Account (Funded Programs) Rural Arterial Program County Arterial Preservation Program Ferry operations Ferry capital construction State highways

EXEMPTIONS:	 Motor Vehicle Fuel Tax and Special Fuel Tax Nonhighway use of motor vehicle fuel (<u>RCW 82.36.280</u>) Transportation providers for elderly/handicapped (<u>RCW 82.36.285, 82.38.080(1)(h)</u>) Urban transportation systems (<u>RCW 82.36.275, 82.38.080(3)</u>) Employees/representatives of foreign governments (gasoline only) (<u>RCW 82.36.245</u>) Lost or destroyed fuel (<u>RCW 82.36.370, 82.38.180 (4)</u>) Power take-off equipment (<u>RCW 82.36.280(2), 82.38.080(1)(d)</u>).
	(<u>Note</u> : No tax exemption is provided for off-road use of motor vehicle fuel in vehicles licensed for road use (<u>RCW 82.36.280</u>)).
	 Special fuel tax exemptions only (<u>RCW 82.38.020</u>): Dyed special fuel Government-owned vehicles used for road construction and maintenance Public owned fire-fighting equipment Mobile construction-type equipment U.S. government vehicles Heating fuel Incidental movement of off-road vehicles For logging operations on federal land
<u>TAX HISTORY:</u>	 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 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)

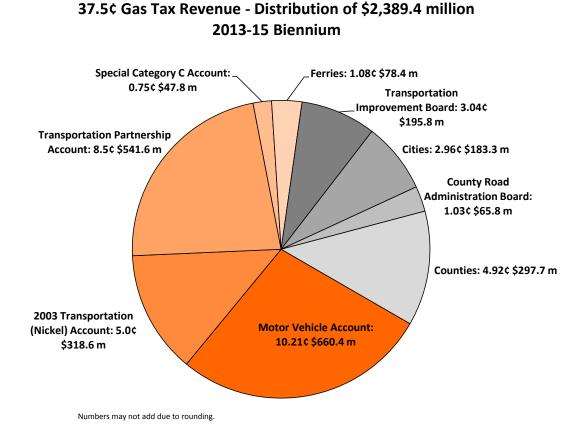
- 2005 31 cents (effective July 1, 2005)

- 2006 34 cents (effective July 1, 2005)
 2006 34 cents (effective July 1, 2006)
 2007 36 cents (effective July 1, 2007)
 2008 37.5 cents (effective July 1, 2008)

2013-15 ESTIMATE:	\$2,389.4 million (net for distribution*)
2015-17 FORECAST:	\$2,420.6 million (net for distribution*)
VALUE OF INCREASE:	\$64.6 million per 1 cent increase per biennium

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

Distribution of 37.5-Cent Motor Vehicle Fuel Tax Graph



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

Motor Fuel Tax Distributions

2009-11 BIENNIUM THROUGH 2015-17 BIENNIUM (1)

(Dollars in Millions)

	<u>09-11</u>	<u>11-13</u>	<u>13-15</u>	<u>15-17</u>
Gross Gasoline Tax	\$2,011.7	\$2,001.8	\$2,043.8	\$2,058.6
Less: Non-Highway Refunds	7.4	12.3	16.6	16.5
Less: Tribal Reservation Refunds	40.9	51.5	55.8	57.8
Less: Aeronautics Transfer	0.6	0.6	0.6	0.6
Less: General Transfer	1.1	1.34	1.3	1.3
Less: Marine Transfer	11.7	12.3	12.6	12.7
Less: Outdoor RV Transfer	11.5	11.8	12.1	12.1
Less: Snowmobile Transfer	1.8	1.7	1.6	1.6
Gross Special Fuel Tax	480.5	481.5	497.5	522.7
Less: Refunds & Transfers	40.3	49.1	26.5	31.4
Less: Tribal Reservation Refunds	4.0	6.2	9.0	10.1
Less Administrative Expenses				
Department of Licensing	15.9	15.4	16.0	16.4
State Treasurer	0.0	0.0	0.0	0.0
Net Fuel Tax for Distribution ⁽²⁾	\$2,357.2	\$2,321.1	\$2,389.4	\$2,420.6
State Highway Account (MVA) ⁽³⁾	614.7	631.9	650.5	659.08
Transportation 2003 Account (Nickel)	314.3	309.5	318.6	322.8
Transportation Partnership Account (TPA)	534.3	526.1	541.6	548.7
State Highway Program – Special Category C	47.1	46.4	47.8	48.4
Ferry Capital Construction	34.3	33.8	34.8	35.2
Ferry Operations	43.5	42.6	43.6	43.9
Transportation Improvement Account	193.2	190.2	195.8	198.4
Cities, Regular and TPA Distribution ^{(4) (5)}	180.8	178.0	183.3	185.7
Counties, Regular and TPA Distribution ^{(4) (6) (7)}	292.8	289.1	297.7	301.9
County Arterial Preservation Program	28.3	27.9	28.7	29.0
Rural Arterial Program	36.7	36.1	37.2	37.7
Total	\$2,357.2	\$2,321.1	\$2,389.4	\$2,420.6

Notes: (Totals may differ due to rounding.)

(1) Based on Fuel Tax Revenue Forecast November 2014.

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

Distribution of 37.5-Cent Gas Tax*

Dedicated 23-Cent Distribution

<u>RCW 46.68.090(2)</u>			
State Highway Program (Motor Vehic	cle Account)	44.3870%	10.21 cents
State Highway Program (Special Cate	gory 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	l	1.9565%	0.45 cents
Transportation Improvement Account		<u>13.2336%</u>	3.04 cents
	TOTAL	100.00%	23.00 cents
Dedicated 5-Cent Distribution			
RCW 46.68.090(3) Transportation 2003 Account		100%	5.00 cents
<u>RCW 46.68.090(3)</u>		100%	5.00 cents
RCW 46.68.090(3) Transportation 2003 Account Dedicated 9.5-Cent Distribution		100%	5.00 cents
RCW 46.68.090(3) Transportation 2003 Account		100% 83.3334%	5.00 cents 8.50 cents
RCW 46.68.090(3) Transportation 2003 Account Dedicated 9.5-Cent Distribution RCW 46.68.090(4)(c)(5)(c)(6)			
RCW 46.68.090(3) Transportation 2003 Account Dedicated 9.5-Cent Distribution RCW 46.68.090(4)(c)(5)(c)(6) Transportation Partnership Account			
RCW 46.68.090(3)Transportation 2003 AccountDedicated 9.5-Cent DistributionRCW 46.68.090(4)(c)(5)(c)(6)Transportation Partnership AccountRCW 46.68.090(4)(a)(5)(a)		83.3334%	8.50 cents
RCW 46.68.090(3) Transportation 2003 AccountDedicated 9.5-Cent DistributionRCW 46.68.090(4)(c)(5)(c)(6) Transportation Partnership AccountRCW 46.68.090(4)(a)(5)(a) City Distributions		83.3334%	8.50 cents

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

37.5-Cent Motor Vehicle Fuel Tax – Distributions and Uses

STATE HIGHWAY PROGRAM

- Distribution: 10.21 cents
- Revenue deposited in Motor Vehicle Account
- Appropriated for Department of Transportation highway programs
- 2013-2015 estimate: \$650.5 million

TRANSPORTATION 2003 ACCOUNT (NICKEL ACCOUNT)

- Distribution: 5.00 cents
- New account created in 2003 to be the repository of the 5-cent tax increase. Account
 used for cash funding for highway and ferry projects identified by the Legislature and for
 the payment of costs for bond sales to provide debt financing for highway projects.
- 2013-2015 estimate: \$318.6 million

TRANSPORTATION PARTNERSHIP ACCOUNT

- Distribution: 8.50 cents
- New account created in 2005 to be the repository of 8.5 cents of a 9.5-cent tax increase. Account used for cash funding for highway and ferry projects identified by the Legislature and for the payment of costs for bond sales to provide debt financing for highway projects. Remaining 1 cent distributed to cities and counties.
- 2013-2015 estimate: \$541.6 million

STATE HIGHWAY PROGRAM – SPECIAL CATEGORY C

- Distribution: 0.75 cents
- Revenue deposited in Motor Vehicle Account
- Provides bond financing for high-cost projects
- Project list includes First Avenue South Bridge in Seattle, SR 18 from Auburn to North Bend, and the North-South Corridor in Spokane.
- 2013-2015 estimate: \$47.8 million

RURAL ARTERIAL PROGRAM

- Distribution: 0.58 cents
- Revenue deposited in Rural Arterial Trust Account
- Distributed by County Road Administration Board (CRAB) to counties on a regionally competitive basis for construction and reconstruction of rural arterials and collectors. Regional allocation is based on rural land area and eligible road mileage.
- 2013-2015 estimate: \$37.2 million

TRANSPORTATION IMPROVEMENT ACCOUNT (TIB FUNDED PROGRAMS)

- Distribution: 3.04 cents or 13.2336 percent of 23 cents deposited in the Transportation Improvement Account, summed from two separate distributions of 7.5597 percent and 5.6739 percent.
- Administered by the Transportation Improvement Board (TIB)
- 2013-2015 estimate: \$195.8 million (excludes the \$1.9 million transfer from the city distributions to the Transportation Improvement Account to fund the City Hardship Assistance Program).

Transportation Partnership Program, TIB

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

Arterial Improvement Program, TIB

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

Small City Program, TIB

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

Pedestrian Safety and Mobility Program, TIB

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

City Hardship Assistance Program, TIB

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

COUNTY ARTERIAL PRESERVATION PROGRAM

- Distribution: 0.45 cent
- Revenue deposited in County Arterial Preservation Account
- To sustain structural, safety, and operational integrity of urban and rural county arterials
- Distributions by County Road Administration Board (CRAB) based on paved arterial lane miles in unincorporated areas.
- 2013-2015 estimate: \$28.7 million

COUNTIES – REGULAR AND TRANSPORTATION 2005 LEGISLATION DISTRIBUTION

- Distribution: 4.92 cents (4.83 cents after deductions for state supervision and studies).
- Pierce, Skagit and Whatcom counties are first reimbursed for 50% of any deficit incurred during the previous fiscal year in operating their county-owned ferry systems (limited to \$1,000,000 per biennium).
- 1.5% provided to DOT and CRAB for statutory regulation, supervision of grants, and technical support to counties.
- Up to 0.33% for studies
- \$2 million per year withholding for CRAB

- Sums required to be repaid to counties composed of islands are provided (San Juan and Island counties) (RCW 46.68.080/ "Capron Act").
- Remainder distributed according to following formula: 10% evenly distributed, 30% by population, 30% based on annual road cost (maintenance costs plus 1/25 of replacement costs), 30% based on annual monetary needs; for construction and maintenance of county roads.
- Redistribution of \$9.5 million to Ferry Operations (RCW 46.080.68(5))
- 2013-2015 estimate: \$297.7 million (\$284.9 million after deductions, withholding, and redistributions)

CITIES – REGULAR AND TRANSPORTATION 2005 LEGISLATION DISTRIBUTION

- Distribution: 2.96 cents (2.88 cents after deductions for state supervision, studies, and Small City Pavement and Sidewalk Account).
- Up to 1.5% distributed to DOT for supervision of federal grants and roadwork.
- Up to 0.33% for studies
- 1% to Small City Pavement and Sidewalk Account to implement the City Hardship Assistance Program to help small cities that take over maintenance of state highways within their boundaries.
- Remainder distributed by population for construction and maintenance of streets.
- 2013-2015 estimate: \$188.6 million (\$183.3 million after deductions)

FERRY OPERATIONS

- Distribution: 0.54 cents
- Revenue deposited in Puget Sound Ferry Operations Account
- Redistribution of Capron revenues from San Juan and Island counties (RCW 46.080.68(5).
- 2013-2015 estimate: \$34.1 million (\$43.6 million after Capron redistributions from counties).

FERRY CAPITAL CONSTRUCTION

- Distribution: 0.55 cents
- Revenue deposited in Puget Sound Capital Construction Account
- 2013-2015 estimate: \$34.8 million

<u>REVENUE SOURCE:</u>	Motor Vehicle Weight Fee	
AUTHORIZED:	<u>RCW 46.17.365 (fee)</u> <u>RCW 46.68.415</u> (distribution)	
<u>WHO PAYS:</u>	All motor vehicles licensed under RCW $46.17.350(1)$ (a), (d), (e), (h), (j), (n), and (o), except motor homes, which are subject to a <i>Motor Home Weight Fee</i> , page 67. Fee is based on vehicle scale weight.	
<u>RATE:</u>	The motor vehicle weight fee is based on scale weight and is the difference determ vehicle license fee required in RCW 46.1 license fee in Schedule B of RCW 46.17 Minimum fee is \$10. For most passenge are \$10, \$20, or \$30.	ined by subtracting the 17.350 from the 1.355, plus two dollars.
ADMINISTERED BY:	Department of Licensing	
WHERE DEPOSITED:	Freight Mobility Multimodal Account: Multimodal Account:	\$6 million per biennium Remainder
DISTRIBUTION & USE:	The motor vehicle weight fee provides fur of vehicle loads on the state roads and hig distinct from other vehicle license fees. F that the fee must be used for transportation be used for the general support of state go	hways and is separate and CW 46.68.415 declares n purposes and may not
EXEMPTIONS:	None	
HISTORY:	2005 Vehicle weight fee established at \$ vehicles.	510, \$20, and \$30 for most
2013-15 ESTIMATE:	\$114.8 million	
2015-17 FORECAST:	\$120.7 million	
VALUE OF INCREASE:	\$11.5 million per \$1 fee increase per bien	nium

<u>REVENUE SOURCE:</u>	Motorcycle Endorsement Fee/Instruction Permit	
AUTHORIZED:	$\frac{\text{RCW 46.20.505}}{\text{RCW 46.20.510}}$ (exam and endorsement fee and disposition) $\frac{\text{RCW 46.20.510}}{\text{RCW 46.20.510}}$ (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>	 \$12 initial 6 year endorsement (\$2/year) \$30 renewal endorsement, every 6 years (\$5/year) \$5 exam fee \$15 instruction permit 	
	Motorcycle drivers must have their driver license specially endorsed, which requires passage of the motorcycle exam.	
	Instruction permits are good for 90 days and may be renewed for a second 90-day period.	
ADMINISTERED BY:	Department of Licensing	
WHERE DEPOSITED:	Motorcycle Safety Education Account	
DISTRIBUTION & USE:	Appropriated for motorcycle safety education.	
EXEMPTIONS:	None	
<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 	
2013-15 ESTIMATE:	\$4.32 million	
2015-17 FORECAST:	\$4.66 million	
VALUE OF INCREASE:	\$262,100 per \$1 fee increase per biennium	

<u>REVENUE SOURCE:</u>	Natural Gas and Propane Fee 18 th Amendment tax or fee		
AUTHORIZED:	<u>RCW 82.38.075 (fee)</u> <u>RCW 82.38.290</u> (disposition)		
WHO PAYS:	Vehicles powered by natura	al gas or prop	ane
<u>RATE:</u>	An annual license fee in lieu of the special fuel tax imposed by RCW 82.38.030 is imposed upon the use of natural gas and propane used in a motor vehicle based one the vehicle tonnage or gross vehicle weight (GVW) rating. The total fee imposed is the base fee in the schedule below, multiplied by the motor vehicle fee tax rate (currently 37.5 cents per gallon), divided by twelve cents per gallon, plus a five dollar handling fee.		
	Vehicle Tonnage (GVW)	Base Fee	Total Fee
	0 - 6,000	\$45.00	\$145.63
	6,001 - 10,000	\$45.00	\$145.63
	10,001 - 18,000	\$80.00	\$255.00
	18,001 - 28,000	\$110.00	\$348.75
	28,001 - 36,000	\$150.00	\$473.75
	36,001 and above	250.00	\$786.25
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	Motor Vehicle Account		
DISTRIBUTION & USE:	Appropriated for highway-related purposes		
EXEMPTIONS:	None		
<u>HISTORY:</u>	 1977 The license fee in lieu of special fuel tax enacted (special fuel tax at that time was 12 cents per gallon) 1983 Fee indexed: base fee adjusted to reflect increases in the special fuel tax above 12 cents 		
2013-15 ESTIMATE:	Minimal		
2015-17 FORECAST:	Minimal		
VALUE OF INCREASE:	Minimal		

REVENUE SOURCE:	Occupational Driver License Fee
AUTHORIZED:	<u>RCW 46.20.380</u> (fee and disposition)
<u>WHO PAYS:</u>	Drivers who have had their driver license suspended or revoked; for work-related use only; license may not be issued in first 30 days following suspension or revocation; only one issuance.
<u>RATE:</u>	\$100 nonrefundable application fee
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Highway Safety Fund
DISTRIBUTION & USE:	Appropriated for support of driver-related programs
EXEMPTIONS:	None
HISTORY:	1961 \$10 1985 \$25 2004 \$100
2013-15 ESTIMATE:	\$2.1 million
2015-17 FORECAST:	\$2.2 million
VALUE OF INCREASE:	\$22,400 per \$1 fee increase per biennium

REVENUE SOURCE:	Off-Road Vehicle Use Permit	
<u>AUTHORIZED:</u>	<u>RCW 46.17.350</u> (license fee) <u>RCW 46.17.400</u> (temporary permit) <u>RCW 46.17.410</u> (transfer fee) <u>RCW 46.68.045</u> (where deposited)	
<u>WHO PAYS:</u>	Off-road vehicle owners	
<u>RATE:</u>	\$18 for annual license fee\$7 for 60-day temporary permit\$5 transfer fee	
ADMINISTERED BY:	Department of Licensing	
WHERE DEPOSITED:	Non-highway and Off-Road Vehicle Activities Program (NOVA) Account receives a minimum of 82%; DOL may retain up to 18% for administrative costs.	
DISTRIBUTION & USE:	Appropriated for outdoor recreation and highway-related purposes (Outdoor Recreation Account appropriations found in General Fund budget).	
EXEMPTIONS:	None	
<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 	
2013-15 ESTIMATE:	\$2.9 million	
2015-17 FORECAST:	\$3.0 million	
VALUE OF INCREASE:	\$165,500 per \$1 fee increase per biennium	

<u>REVENUE SOURCE:</u>	Personalized License Plates
AUTHORIZED:	<u>RCW 46.17.210</u> (fee) <u>RCW 46.68.435</u> (where deposited)
<u>WHO PAYS:</u>	Vehicle owners
<u>RATE:</u>	\$52 set of new plates, \$42 for renewal of plates; paid in addition to the regular vehicle registration fee and any other required fees or taxes. Personalized plate fees are in addition to all other vehicle and license plate fees.
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Wildlife Account (104) Wildlife Rehabilitation Account (14A)
DISTRIBUTION & USE:	Appropriated to Department of Licensing to cover administrative costs of program and to Department of Fish and Wildlife for wildlife protection and enhancement.
<u>EXEMPTIONS:</u> <u>HISTORY:</u>	None1973\$30 new, \$20 renewal1991\$40 new, \$30 renewal2007\$42 new, \$32 renewal2013\$52 new, \$42 renewal
2013-15 ESTIMATE:	\$7.8 million
2015-17 FORECAST:	\$8.1 million
VALUE OF INCREASE:	\$185,800 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Private Use Single-Axle Trailer Fee 18 th Amendment tax or fee	
AUTHORIZED:	<u>RCW 46.17.350(1)(k) (fee)</u> <u>RCW 46.68.035</u> (disposition) <u>RCW 46.16A.440</u> (Reduced License Fee)	
<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 are not rental trailers.	
<u>RATE:</u>	\$15 annual fee	
ADMINISTERED BY:	Department of Licensing	
WHERE DEPOSITED:	Motor Vehicle Account State Patrol Highway Account Puget Sound Ferry Operations Account Transportation 2003 Account Transportation Partnership Account	59.495% 22.360% 1.375% 5.237% <u>11.533%</u>
	TOTAL	100.000%
DISTRIBUTION & USE:	As appropriated for highway-related purposes, Stat Washington State Ferries.	te Patrol, and
EXEMPTIONS:	Private use single-axle trailers that do not qualify for a reduced license fee are subject to the \$30 vehicle registration fee under <u>RCW 46.17.350</u> .	
HISTORY:	2005 Single-axle trailer fee created at \$15	
2013-15 ESTIMATE:	\$13.4 million	
2015-17 FORECAST:	\$14.1 million	
VALUE OF INCREASE:	\$893,000 per \$1 fee increase per biennium	

<u>REVENUE SOURCE:</u>	Proportional Registration Plates and Fees 18 th Amendment tax or fee		
<u>AUTHORIZED:</u>	RCW RCW RCW RCW	er 46.87 RCW (proportional registration 46.87.140 (pro-ration of registration fee 46.87.090 (replacement plate fees) 46.87.130 (\$4.50 transaction fee) 46.87.050 (where deposited) 46.68.035 (registration revenue distribu	es)
<u>WHO PAYS:</u>	Businesses engaged in interstate commerce that operate in Washington and are registered as part of the International Registration Plan (IRP).		
<u>RATE:</u>	 Registration: Under IRP, the cost of registration is based on the percentage of total miles traveled in member states and provinces; the base state or province collects the entire fee and transmits appropriate amounts to other states; applies to the combined licensing fee. Apportioned plates: \$10 for vehicles required to display two apportioned plates and \$5 for vehicles required to display one plate. Cab card (certificate of registration showing registered gross weight by jurisdiction): \$2 Validation tab (month/year tabs): \$2 Vehicle transaction fee: \$4.50 each time a vehicle is added to a Washington-based fleet and each time the proportional registration is renewed. 		
ADMINISTERED BY:	Depart	ment of Licensing	
WHERE DEPOSITED:	Plate fees distributed to the Motor Vehicle Account.		
	Proportional Registration fees distributed as follows:		
	State F Puget Transp	Vehicle Account Patrol Highway Account Sound Ferry Operations Account Portation 2003 Account Portation Partnership Account TOTAL	59.495% 22.360% 1.375% 5.237% <u>11.533%</u> 100.000%
DISTRIBUTION & USE:	Appropriated for highway-related purposes, to the State Patrol, and to Washington State Ferries.		
EXEMPTIONS:	None		
<u>HISTORY:</u>	1985 1987	\$10, two apportioned plates; \$5, one a Adds: Cab card, \$2; validation tab, \$2 fee set at \$10 (DOL sets at \$4.50).	
2013-15 ESTIMATE:	\$86.3	million	
2015-17 FORECAST:	\$82.1	\$82.1 million	
VALUE OF INCREASE:	\$689,0	\$689,000 per 1% fee increase per biennium	

<u>REVENUE SOURCE:</u>	Recreational Vehicle Sanitary Disposal Fee 18 th Amendment tax or fee
AUTHORIZED:	<u>RCW 46.17.375</u> (fee) <u>RCW 46.68.170</u> (deposited)
<u>WHO PAYS:</u>	Recreational vehicle owners, includes camper, motor home and travel trailer.
<u>RATE:</u>	\$3.00 fee
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	RV Account
DISTRIBUTION & USE:	Used by the Department of Transportation for the construction, maintenance, and operation of recreational vehicle sanitary disposal systems at safety rest areas in accordance with the department's highway system plan as prescribed in chapter 47.06 RCW.
EXEMPTIONS:	None
HISTORY:	1980 \$1.00 1996 \$3.00
2013-15 ESTIMATE:	\$1.35 million
2015-17 FORECAST:	\$1.4 million
VALUE OF INCREASE:	\$449,800 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Reflectorized Plate Fee 18 th Amendment tax or fee
AUTHORIZED:	<u>RCW 46.17.200 (fee)</u> <u>RCW 46.68.070</u> (where deposited)
WHO PAYS:	Vehicle owners
RATE:	\$2 per plate
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Motor Vehicle Account
DISTRIBUTION & USE:	Appropriated for highway-related purposes
EXEMPTIONS:	None
HISTORY:	1967 50 cents per plate2005 \$2 per plate
2013-15 ESTIMATE:	\$11.8 million
2015-17 FORECAST:	\$12.2 million
VALUE OF INCREASE:	\$3.1 million per \$1 fee increase per biennium

REVENUE SOURCE:	Rental Vehicle Sales Tax	
AUTHORIZED:	<u>RCW 82.08.020 (2)</u> (tax and disposition)	
WHO PAYS:	Consumers who rent vehicles	
RATE:	5.9% of rental contract amount	
ADMINISTERED BY:	Department of Revenue	
WHERE DEPOSITED:	Multimodal Transportation Account	
DISTRIBUTION & USE:	General Transportation	
EXEMPTIONS:	Vehicles rented or loaned to customers by automotive repair businesses while the customers' vehicles are under repair and vehicles licensed and operated as taxicabs (<u>RCW 46.04.465</u>).	
<u>HISTORY:</u>	 1992 5.9% of rental contract amount, in lieu of Motor Vehicle Excise Tax (MVET) 1998 Distribution of rental vehicle sales tax (in-lieu of MVET) aligned with the MVET 2000 With repeal of MVET, distributed changed from Transportation Fund to Multimodal Transportation Account. 	
2013-15 ESTIMATE:	\$55.9 million	
2015-17 FORECAST:	\$59.6 million	
VALUE OF INCREASE:	\$9.5 million for each 1% increase in tax rate per biennium	

REVENUE SOURCE:	Retail Sales and Use Tax on Motor Vehicles
AUTHORIZED:	<u>RCW 82.08.020(3)</u> (retail sales tax for transportation and disposition) <u>RCW 82.12.020</u> (use tax)
<u>WHO PAYS:</u>	Consumers purchasing motor vehicles
RATE:	0.3% of selling price
ADMINISTERED BY:	Department of Revenue
WHERE DEPOSITED:	Multimodal Transportation Account
DISTRIBUTION & USE:	General Transportation
EXEMPTIONS:	Retail car rentals
HISTORY:	2003 0.3% of selling price
2013-15 ESTIMATE:	\$76.5 million
2015-17 FORECAST:	\$82.7 million
VALUE OF INCREASE:	\$2.6 million for each 0.01% increase in tax rate per biennium

<u>REVENUE SOURCE:</u>	Special License Plates 18th Amendment tax or fee
AUTHORIZED:	<u>Chapter 46.18 RCW</u> (Special License Plates generally) <u>RCW 46.17.220</u> (special plate fees and where deposited) <u>RCW 46.17.200</u> (general license plate fees: reflectivity, replacement, retention, transfer)
<u>WHO PAYS:</u>	Persons who qualify for special license plates under the categories listed below; plate fees are paid one time and are in addition to normal registration fees, except as noted.
<u>RATE:</u>	Special license plates available to qualifying vehicle owners or qualifying vehicles which may have reduced fees:
	Amateur Radio (HAM). <u>RCW 46.18.205</u> . Applicants must have current FCC license. \$5 initial license plate fee, no renewal fee. Distribution: Motor vehicle fund (<u>RCW 46.68.070</u>).
	Armed Forces Collection. <u>RCW 46.18.210</u> . 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: <u>RCW 46.68.425</u> .
	Collector Vehicle. <u>RCW 46.18.220</u> . Motor vehicle must be at least 30 years old. \$35 initial license plate fee for permanent registration (no renewal fee). Distribution: <u>RCW 46.68.030</u> .
	Disabled American Veteran/Former Prisoner of War. <u>RCW</u> <u>46.18.235</u> . Applicant must meet qualifications under RCW 46.18.235. No initial or renewal special license plate fees. Exempted from all licensing fees and excise taxes for one vehicle.
	Foreign Organization. <u>RCW 46.18.240</u> . Applicant must be an officer of the Taipei Economic and Cultural Office. No initial or renewal special license plate fees.
	Gold Star. <u>RCW 46.18.245</u> . Applicant must be the father or mother of a member of the United States armed forces who died while in service to their country or as a result of their service. No initial or renewal special license plate fees.
	Honorary Consul. <u>RCW 46.18.250</u> . 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. <u>RCW 46.18.255</u> . Motor vehicle must be at least 40 years old. \$35 initial license plate fee for permanent registration (no renewal fee). Distribution: <u>RCW 46.68.030</u> .
	Medal of Honor. <u>RCW 46.18.230</u> . Applicant must have been awarded the Medal of Honor. No initial or renewal special license plate fees.

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

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

Professional Firefighters and Paramedics. <u>RCW 46.18.200</u>. 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: <u>RCW</u> <u>46.68.420</u>.

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

Ride Share. <u>RCW 46.18.285</u>. 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: <u>RCW 46.68.030</u>.

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

Other special license plates (with fee levels specified in RCW 47.17.220):

4-H. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.420</u>.

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

Breast Cancer Awareness. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.425</u>.

Collegiate. <u>RCW 46.18.225</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.430</u>.

Endangered Wildlife. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.425</u>.

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

Helping Kids Speak. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.420</u>.

Keep Kids Safe. <u>RCW 46.18.200</u>. \$45 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.425</u>.

Law Enforcement Memorial. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.420</u>.

Music Matters. <u>RCW 46.18.200</u>\$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.420</u>.

Seattle Seahawks. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.420</u>.

Seattle Sounders FC. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.420</u>.

Seattle University. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.420</u>.

Share the Road. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.420</u>.

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

Square Dancer. <u>RCW 46.18.290</u>. \$40 initial special license plate fee. Distribution: <u>RCW 46.68.070</u>.

State Flower. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.420</u>.

Washington Lighthouses. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.420</u>.

Washington State Parks. <u>RCW 46.18.200</u>\$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.425</u>.

Washington's National Parks. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.420</u>.

Washington's Wildlife Collection. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.425</u>.

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

Wild on Washington. <u>RCW 46.18.200</u>. \$40 initial special license plate fee, \$30 renewal fee. Distribution: <u>RCW 46.68.425</u>.

<u>ADMINISTERED BY:</u> Department of Licensing

WHERE DEPOSITED:Motor Vehicle Account (108)Special license plate fund depicted on plate

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

EXEMPTIONS: None

<u>REVENUE ESTIMATES:</u> See DOL's Special License Plate Report: <u>http://www.dol.wa.gov/about/reports-to-the-legislature.html</u>

<u>REVENUE SOURCE:</u>	Special Permit Fee for Oversize/Overweight Movements 18th Amendment tax or fee	
AUTHORIZED:	<u>RCW 46.44.0941</u> (fees and disposition) <u>RCW 46.44.095</u> (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> :	Single trip – Oversize\$1030-day permits – Oversize\$10-\$2030-day permits – Overweight\$70-\$901-year permits – Oversize\$100-\$1501-year permits – Overweight garbage trucks\$42 per 1000 lbs.	
	For other overweight permits, fees range from \$.07 per mile for loads up to 10,000 pounds over licensed gross weight or legal capacity to \$4.25 per mile for loads 100,000 pounds or more over licensed gross weight or legal capacity; an additional 50 cents per mile is charged for each 5,000 pound increment exceeding 100,000 pounds; the minimum fee for any overweight permit is \$14; permits are for one-time movements.	
	Oversized farm implements (e.g., threshers)Farmers\$10, 3 month; \$ 25, 1 yearSales, repair firms\$25, 3 month; \$100, 1 year	
ADMINISTERED BY:	Department of Transportation	
WHERE DEPOSITED:	Motor Vehicle Account	
DISTRIBUTION & USE:	Appropriated for highway-related purposes	
EXEMPTIONS:	Federal-, state-, county-, or city-owned vehicles (RCW 46.44.0941)	
HISTORY:	 1995 Overweight permit fee schedule revised and expanded 2004 Allowed tow trucks to purchase a one-year permit to tow oversize/overweight vehicles. Formerly had to purchase a permit for each oversize/overweight tow. 	
2013-15 ESTIMATE:	\$15.5 million (includes revenue from additional weight permits)	
2015-17 FORECAST:	\$15.6 million (includes revenue from additional weight permits)	
VALUE OF INCREASE:	\$148,000 per 1% increase per biennium	

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

REVENUE SOURCE:	Tolling – SR 167 High Occupancy Toll (HOT) Lanes			
AUTHORIZED:	<u>RCW 47.56.403</u> (tolls authorized) <u>RCW 47.66.090</u> (where deposited)			
WHO PAYS:	Users of the SR 167 HOT Lanes			
<u>RATE:</u>	Effective April 2008: minimum toll rate = .50 cents; maximum tol rate = \$9.00.			
	Toll rates vary dynamically based upon time of day, traffic volumes, traffic demand, and overall corridor performance.			
	Toll rates will vary to insure average HOT lane speeds of 45 mph at least 90% of the time during peak hours.			
ADMINISTERED BY:	Toll rates and policies set by the State Transportation Commission. Department of Transportation collects and administers.			
WHERE DEPOSITED:	High-Occupancy Toll Lanes Operations Account			
DISTRIBUTION & USE:	Moneys in this account may be used for, but be not limited to, debt service, planning, administration, construction, maintenance, operation, repair, rebuilding, enforcement, and expansion of high occupancy toll lanes and to increase transit, vanpool and carpool, and trip reduction services in the corridor. A reasonable proportion of the moneys in this account must be dedicated to increase transit, vanpool, carpool, and trip reduction services in the corridor.			
EXEMPTIONS:	HOV vehicles, transit buses, and publicly owned and/or operated vanpool vehicles. See <u>WAC 468-270-075</u> .			
HISTORY:	2005Tolls authorized by Chapter 312 Laws of 20052008Tolls set: min toll = .50 cents; max toll = \$9.00			
2013-15 ESTIMATE:	\$2.57 million			
2015-17 FORECAST:	SR167 HOT lanes tolling will sunset on June 30, 2015; additional legislation is needed to extend this revenue source.			
VALUE OF INCREASE:	\$2.6 million per biennium if the pilot program was extended.			

<u>REVENUE SOURCE:</u>	Tolling – I-405 Express Toll Lanes 18th Amendment tax or fee		
AUTHORIZED:	<u>RCW 47.56.880</u> (tolls authorized) <u>RCW 47.56.884</u> (where deposited)		
WHO PAYS:	Users of the I-405 Express Lanes between Bellevue and Lynnwood; tolling is expected to begin in 2015		
<u>RATE:</u>	The Transportation Commission will set tolls in early 2015. The rate proposal and schedule for public hearings and adoption will be posted on the <u>Commission's I-405 Express Toll Lanes webpage</u> .		
	Toll rates may vary by time of day, level of traffic congestion and other criteria as the Commission deems appropriate.		
	WSDOT must establish performance standards for the I-405 express lanes to insure average lane speeds of 45 mph at least 90% of the time during peak hours.		
ADMINISTERED BY:	Toll rates and policies set by the State Transportation Commission. Department of Transportation collects and administers.		
WHERE DEPOSITED:	Interstate 405 Express Toll Lanes Operations Account		
DISTRIBUTION & USE:	Moneys in this account may be used for debt service, planning, administration, construction, maintenance, operation, repair, rebuilding, enforcement, and expansion of the express toll lanes on Interstate 405.		
EXEMPTIONS:	To be established by the Transportation Commission		
HISTORY:	2011 Tolling authorized by Chapter 369 Laws of 20112015 Tolling begins		
2013-15 ESTIMATE:	\$0		
2015-17 FORECAST:	To be determined.		

REVENUE SOURCE:	Tolling – SR 520 Bridge		
AUTHORIZED:	<u>RCW 47.56.870</u> (tolls authorized) <u>RCW 47.56.875</u> (where deposited) <u>RCW 47.56.820</u> (uses)		
WHO PAYS:	Users of the SR 520 Bridge		
<u>RATE:</u>	Toll rate schedule effective July 1, 2014: http://www.wstc.wa.gov/HighwayTolling/SR520Bridge.htm		
	Toll rates vary according to time of day, type of customer and type of vehicle. Two axle tolls range from \$0 to \$5.40, with the highest tolls charged during peak hours to drivers who pay by mail. Trucks pay by higher tolls based on the number of axles. Toll rates are adjusted for inflation by 2.5% increase each year on July 1 through 2015; On July 1, 2016, toll rates will have a one-time increase of 15%.		
ADMINISTERED BY:	Toll rates and policies set by the State Transportation Commission. Department of Transportation collects and administers.		
WHERE DEPOSITED:	State Route No. 520 Corridor Account		
DISTRIBUTION & USE:	Subject to bond covenants: financing, operations, maintenance, management, repairs, and repayments to the motor vehicle fund. The account may also be used for enforcement, operations of transit, and to meet other obligations on the toll facility.		
EXEMPTIONS:	WSP vehicles providing service to the SR 520 corridor; DOT maintenance, construction, and incident response vehicles assigned to the bridge; publicly owned or operated transit buses; privately owned passenger buses meeting certain criteria; motor vehicles used for ridesharing/vanpools; and others, see <u>WAC 468-270-091</u> and <u>468-270-095</u> .		
<u>HISTORY:</u>	 Tolling authorized by Chapter 472, Laws of 2009 Toll collection begins December 29th, 2011 Tolls increased by 2.5% on July 1 Tolls increased by 2.5% on July 1 Tolls increased by 2.5% on July 1 		
2013-15 ESTIMATE:	\$107 million for pledged SR 520 Bridge revenue		
2015-17 FORECAST:	\$123 million for pledged SR 520 Bridge revenue		
VALUE OF INCREASE:	Cannot be determined due to the nature of dynamic tolling.		

<u>REVENUE SOURCE:</u>	Tolling – Tacoma Narrows Bridge 18th Amendment tax or fee		
AUTHORIZED:	<u>RCW 47.46.100</u> (tolls authorized) <u>RCW 47.56.165</u> (where deposited)		
WHO PAYS:	Users of the Tacoma Narrows Bridge		
<u>RATE:</u>	Toll rate schedule effective July 1, 2014, can be found on the Transportation's Commission's website and at <u>WAC 468-270-070</u> .		
	Go (G2G) = \$4.5	4 (two axle tolls): cash toll = \$5.50; Good to 60 and Pay By Mail (PBM) = \$6.50. Toll 9 for vehicles with more than four axles.	
ADMINISTERED BY:	Toll rates and policies set by the State Transportation Commission. Department of Transportation collects and administers.		
WHERE DEPOSITED:	Tacoma Narrows Toll Bridge Account		
DISTRIBUTION & USE:	financing, operat repairs of the fac	of Transportation must pay costs related to ions, maintenance, management, necessary ility; and repay amounts to the motor vehicle under <u>RCW 47.46.140</u> .	
EXEMPTIONS:	providing service vehicles assigned	ng service directly to the bridge: WSP vehicles e to the SR 16 corridor; DOT maintenance I to the bridge; and authorized emergency AC 468-270-090 and $468-270-095$.	
<u>HISTORY:</u>	7/15/2007 7/1/2008 7/1/2012 7/1/2013 7/1/2014	Tolls begin: $$3.00 = \text{cash toll}; $1.75 = G2G$ \$4.00 = cash toll; \$2.75 = G2G \$5.00=cash toll; \$4.00= G2G; PBM=\$6.00 per two axles vehicle \$5.25 = cash toll; \$4.25 = G2G; PBM = \$6.25 per two axles vehicle \$5.50 = cash toll; \$4.50 = G2G; PBM = \$6.50 per two axles vehicle	
<u>2013-15 ESTIMATE:</u>	\$137.1 million for total Tacoma Narrows Bridge revenue		
2015-17 FORECAST:	\$152.1 million for total Tacoma Narrows Bridge revenue		
VALUE OF INCREASE:	Cannot be determ	nined due to the nature of dynamic tolling	

<u>REVENUE SOURCE:</u>	Tow Truck Capacity Fee 18th Amendment tax or fee		
AUTHORIZED:	<u>RCW 46.17.335(2)</u> (fee) <u>RCW 46.68.030</u> (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 annum in addition to the basic motor vehicle registration fee, but in lieu of the license fee by weight.		
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	Motor Vehicle Account		
DISTRIBUTION & USE:	Appropriated for highway-related purposes		
EXEMPTIONS:	None		
HISTORY:	1963 \$25 per annum in lieu of combined licensing fee		
2013-15 ESTIMATE:	\$67,600		
2015-17 FORECAST:	\$66,000		
VALUE OF INCREASE:	\$2,700 for each \$1 increase		

<u>REVENUE SOURCE:</u>	Tow Truck Operator Fee 18th Amendment tax or fee		
AUTHORIZED:	<u>RCW 46.55.030 (fee and disposition)</u>		
<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 annual fee for business and \$50 per truck per year (plus normal registration fee) for permit.		
	Special license plates not issued; each tow truck issued a permit indicating the class of the truck.		
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	Motor Vehicle Account		
DISTRIBUTION & USE:	Appropriated for highway-related purposes		
EXEMPTIONS:	None		
HISTORY:	1985 \$100/company + \$50/truck annually (original & renewal)		
2013-15 ESTIMATE:	Included in Vehicle Business License		
2015-17 FORECAST:	Included in Vehicle Business License		
VALUE OF INCREASE:	Minimal		
	See Vehicle Business Licenses, page 101		

<u>REVENUE SOURCE:</u>	Transporter License Fee and Plate Fees 18th Amendment tax or fee		
AUTHORIZED:	<u>RCW 46.76.040</u> (original) <u>RCW 46.76.050</u> (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>	\$25 \$15 \$2	For original license For annual renewal license Per set of plates to be attached to vehicles being delivered	
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:	Motor	Vehicle Account	
DISTRIBUTION & USE:	Approp	priated for highway-related purposes	
EXEMPTIONS:	None		
HISTORY:	1947	\$25 original license; \$15 renewal; \$2 per set of plates (new	
	1990	plates required each year) Provision requiring new plate each year deleted	
2013-15 ESTIMATE:	Included in Vehicle Business Licenses		
2015-17 FORECAST:	Included in Vehicle Business Licenses		
VALUE OF INCREASE:	Minimal		
	See <u>Ve</u>	hicle Business Licenses on page 101.	

<u>REVENUE SOURCE:</u>	Trip Permit Fee 18th Amendment tax or fee, in part	
<u>AUTHORIZED:</u>	<u>RCW 46.16A.320</u> (trip permit) <u>RCW 46.17.400</u> (fee) <u>RCW 46.68.455</u> (where deposited)	
<u>WHO PAYS:</u>	Vehicle owners temporarily moving an unlicensed vehicle; generally used by commercial drivers who do not enter Washington frequently enough to make prorated licensing cost effective; also used by vehicle owners in the state who want to move an unlicensed vehicle on the public roads.	
	Permit is good for three consecutive days; no more than three such permits may be used for a single vehicle during a 30-day period, except for recreational vehicles, which are limited to two permits in a one-year period.	
RATE:	\$25 for three days	
ADMINISTERED BY:	Department of Licensing	
<u>WHERE DEPOSITED:</u>	State Patrol Highway Account:\$ 5Motor Vehicle Account:\$16Highway Safety Account:\$ 3General Fund:\$ 1	
DISTRIBUTION & USE:	Appropriated for commercial motor vehicle inspections, weigh stations and weigh-in-motion programs, congestion relief, highway safety-related purposes, drivers programs, and general government.	
EXEMPTIONS:	Farm vehicles pay a farm trip permit. See <u>Farm Vehicle Trip Permit Fee</u> on page 52.	
<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 1976 \$2 to \$8 per 24-hour period; 10 day maximum; \$5 admin fee 1981 \$10 for 3-day permit; 3 permits per 30 days; includes \$8 admin fee, \$1 filing fee, and \$1 excise tax 1996 \$10 for 3-day permit: includes \$6 admin fee, \$3 filing fee, and \$1 excise tax. Limited to 3 permits per 30 days. Restricted RVs to two permits per year 1999 Added \$5 surcharge to fund weigh-in-motion programs and congestion relief. Total of fee and surcharge equals \$15. 2002 Fee increased to \$15: includes \$11 admin fee, \$3 filing fee, and \$1 excise tax. Total of fee and surcharge equals \$20. 2010 Increased fee to \$25. No additional filing fee required. Surcharge retained. Total of fee and surcharge equals \$30. 2011 \$5 surcharge eliminated (effective July 1, 2011) 	
2013-15 ESTIMATE:	\$7 million	
2015-17 FORECAST:	\$7.1 million	
VALUE OF INCREASE:	\$161,000 per \$1 increase per biennium	

<u>REVENUE SOURCE:</u>	Trip Permit, Special Fuel Users 18th Amendment tax or fee
AUTHORIZED:	<u>RCW 46.17.400</u> (fee) <u>RCW 46.68.460</u> (where deposited)
<u>WHO PAYS:</u>	Special fuel users temporarily entering the state (maximum three days) for commercial purposes; collected in lieu of the special fuel tax otherwise assessable for importing and using special fuel on highways in the state.
<u>RATE:</u>	 \$ 1 Filing fee (kept by county auditors or licensing agents to defray administrative expenses) \$19 Motor Vehicle Account \$ 5 State Patrol Highway Account for commercial vehicle inspections \$ 5 Surcharge (to Motor Vehicle Account for weigh-in-motion program and congestion relief) \$30 Total Per-Trip Permit
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Motor Vehicle Account and State Patrol Highway Account
DISTRIBUTION & USE:	Appropriated for highway-related purposes
EXEMPTIONS:	None
<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.
2013-15 ESTIMATE:	\$420,000
2015-17 FORECASE:	\$436,400
VALUE OF INCREASE:	\$20,000 per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Vehicle Business Licenses 18th Amendment tax or fee			
AUTHORIZED:	<u>RCW 46.70.061</u> (fees and disposition)			
WHO PAYS:	Busin	esses that sell or manufacture vehicle	S.	
		so: Hulk Haulers, Scrap Processors, a Tow Truck Operator Fee; and Transp		
<u>RATE:</u>	Annu	al Fee – Original License		
	Dealer – Principal place of business Dealer – Subagency Dealer – Temporary subagent Manufacturer		\$975 \$100 \$100 \$500	
	Annu	al Fee – Renewals		
	Deale	r – Principal place of business r – Subagency facturer	\$325 \$25 \$250	
ADMINISTERED BY:	Depar	tment of Licensing		
WHERE DEPOSITED:	Motor Vehicle Account			
DISTRIBUTION & USE:	Appropriated for highway-related purposes			
EXEMPTIONS:	None			
<u>HISTORY:</u>	1959 1973 1979	ers, Principal Place of Business: Original license \$50; renewal \$20 (F Renewal \$25 Original license \$60; renewal \$50 Original license \$500; renewal \$250 Original license \$750 Original license \$975; renewal \$325	0	
	1959 1973	 (RCW 46.70.060) 1973 Original license and renewal for subagencies \$10 1986 Original license for subagencies \$50; for temporary subagencies \$25; renewal \$25 		
	Manu 1973 1979 1986	Ifacturers: Original license \$50; renewal \$25 Original license \$60; renewal \$50 Original license \$500; renewal \$250	1	

2013-15 ESTIMATE:\$3.41 million2015-17 FORECAST:\$3.36 millionVALUE OF INCREASE:Not available

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

- <u>Hulk Haulers and Scrap Processors, Wreckers License Fees</u>, page 58
- <u>Tow Truck Operator Fee</u>, page 97
- <u>Transporter License Fee and Plate Fees</u>, page 98

<u>REVENUE SOURCE:</u>	Vehicle Certificate of Title and Inspection Fees 18 th Amendment tax or fee, in part		
<u>AUTHORIZED:</u>	 <u>RCW 46.17.100</u> (application fee and disposition) <u>RCW 46.17.120</u> (stolen vehicle check fee) <u>RCW 46.17.130</u> (VIN inspection fee) <u>RCW 46.68.020</u> (disposition of stolen vehicle check fee) <u>RCW 46.68.410</u> (disposition of VIN inspection fee) 		
<u>WHO PAYS:</u>	Applicants for vehicle certificate of ownership (includes motor and nonmotor vehicles except bicycles); stolen vehicle inspections required for vehicles previously registered in another state or country, vehicles rebuilt after being declared a total loss, other vehicles as determined by the Department of Licensing; changes to or reissues of title.		
<u>RATE:</u>	Certificate of title application fee, \$15 Stolen vehicle check, \$15 if previously registered in another state or country; \$65 for all other VIN inspections.		
ADMINISTERED BY:	Department of Licensing		
<u>WHERE DEPOSITED:</u>	Motor Vehicle Account (\$15 of stolen vehicle check fee; \$50 of VIN inspection fee) State Patrol Highway Account (\$15 of VIN inspection fee) Multimodal Account (\$5 of application fee) Transportation 2003 (Nickel) Account (\$10 of application fee)		
DISTRIBUTION & USE:	Highw	ay and other transportation purposes	
EXEMPTIONS:	None		
<u>HISTORY:</u>	 1937 1951 1974 1989 1990 2002 2003 2003 2007 2008 2012 	 50 cents \$1 \$1 certificate of ownership; \$10 inspection fee. \$1 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$20 inspection fee if not. \$1.25 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$20 inspection fee if not \$5.00 certificate of ownership; \$15 inspection fee if previously registered elsewhere; \$50 inspection fee if not; raised fee for changes to certificate to \$5.00. Changed distributions of fees from Motor Vehicle Account to Multimodal Account, Transportation 2003 Account, Air Pollution Control Account, and Vessel Response Account. After 2008, fees going to Air Pollution Control and Vessel. VIN inspection fee raised to \$65, \$15 distributed to SPHA, remainder to MVA. Effective July 2008, title fees formerly distributed to the Air Pollution Control and Vessel Response Accounts are distributed to the Transportation 2003 Account. Effective October 1, 2012, \$15.00 certificate of ownership fee. 	
<u>2013-15 ESTIMATE:</u>	Certificates of Ownership: \$64.1 million Inspections: \$12.3 million		

2015-17 FORECAST:	Certificates of Ownership: \$65.46 million Inspections: \$13.0 million
VALUE OF INCREASE:	Certificates of Ownership: \$4.26 million per \$1 fee increase per biennium Inspections: \$0.8 million per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Vehicle Registration Fee (License 18 th Amendment tax or fee	Fee)	
AUTHORIZED:	<u>RCW 46.17.350</u> (fee) <u>RCW 46.68.030</u> (disposition)		
<u>WHO PAYS:</u>	Owners of passenger cars, motorcycles, vehicles (6 or less passenger capacity), to restored vehicles, stage vehicles with 6 trailers, other trailers not subject to the of tow trucks; other vehicles must pay the <u>License Fee by Weight</u> , page 61); campo personal trailers, snowmobiles, and whe subject to separate fees.	axicabs, hors or fewer seats combined lice License fee b ers, off-road v	eless carriages, s, travel ensing fee, and y weight (see vehicles,
<u>RATE:</u>	Original registration \$30; renewal regist	ration \$30.	
ADMINISTERED BY:	Department of Licensing		
WHERE DEPOSITED:		<u>Original</u>	<u>Renewal</u>
	State Patrol Highway Account Ferry Operations Account Motor Vehicle Account	\$20.35 2.02 <u>7.63</u>	\$20.35 .93 <u>8.72</u>
	TOTAL	\$30.00	\$30.00
DISTRIBUTION & USE:	Appropriated for State Patrol, ferry oper activities.	ations, and h	ighway-related
EXEMPTIONS:	Vehicles owned by public agencies, gov countries, school buses owned by privat $46.16A.170$)		•
	Vehicles owned by Indian tribes (RCW	<u>46.16A.175</u>)	
<u>HISTORY:</u>	Original & Renewal1909 $\$3.00$ 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 $\$13.40$ 198 $\$23.00$ 1987 $\$27.75$ $\$2000$ $\$30.00$ 2002Changed distribution of Origi2005Private use single-axle trailers		om basic fee

<u>2013-15 ESTIMATE:</u> \$307.1 million

<u>2015-17 FORECAST:</u> \$321.9 million

<u>VALUE OF INCREASE:</u> \$11.5 million per \$1 fee increase per biennium

<u>REVENUE SOURCE:</u>	Vehicle Transaction Service Fees (formerly subagent fees) 18th Amendment tax or fee
AUTHORIZED:	<u>RCW 46.17.040</u> (fees) <u>RCW 47.60.322</u> (deposited)
WHO PAYS:	Effective January 1, 2015, all vehicle owners (prior: only transactions at subagents)
<u>RATE:</u>	\$5 fee for initial and renewal vehicle registrations\$12 fee for title transactions
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	Fees collected by subagents retained by subagents.
	Fees collected by DOL and County Auditors deposited into the Capital Vessel Replacement Account (CVRA)
DISTRIBUTION & USE:	CVRA funds used for the construction or purchase of ferry vessels and to pay the principal and interest on bonds authorized for the construction or purchase of ferry vessels.
EXEMPTIONS:	None
<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 Capital Vessel Replacement Account
2013-15 ESTIMATE:	\$10.3 million
2015-17 FORECAST:	\$38.9 million
VALUE OF INCREASE:	\$5.9 million per \$1 increase

<u>REVENUE SOURCE:</u>	Vessel Pilot License Fee
AUTHORIZED:	<u>RCW 88.16.090(7)</u> (authority for Board to set fee) <u>WAC 363-116-070</u> (fee) <u>RCW 88.16.061</u> (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
ADMINISTERED BY:	Board of Pilotage Commissioners
WHERE DEPOSITED:	Pilotage Account
DISTRIBUTION & USE:	Allotted for administration and operations of the Board of Pilotage Commissioners.
EXEMPTIONS:	None
<u>HISTORY:</u>	1935 \$100 1977 \$250 979 Not to exceed \$1000; set by Board of Pilotage Commissioners (BPC) 986 Not to exceed \$1500; set by BPC 1995 \$2500 2001 \$3000 2007 \$6000 2011 \$6500
2013-15 ESTIMATE:	\$0.75 million per biennium
2015-17 FORECAST:	\$0.75 million per biennium
VALUE OF INCREASE:	1% increase in fee per biennium is minimal

REVENUE SOURCE:	Vessel Registration Fee	
AUTHORIZED:	<u>RCW 88.02.640</u> (fees) <u>RCW 88.02.650</u> (where deposited)	
WHO PAYS:	Owners of registered vessels	
<u>RATE:</u>	\$10.50 per year	
ADMINISTERED BY:	Department of Licensing	
WHERE DEPOSITED:	General Fund	
DISTRIBUTION & USE:	All revenue in excess of \$1.1 million per fiscal year is allocated by the State Treasurer to counties with approved boating safety, education, and law enforcement programs. Eligibility is contingent on approval by the State Parks and Recreation Commission.	
EXEMPTIONS:	Military and government vessels not for recreational use, foreign vessels, U.S. Customs cruising vessels, vessels registered and used in other states, vessels temporarily in Washington for repairs, vessels with less than 10 horsepower motors used as transportation from shore to a registered vessel, vessels under 16 feet with less than 10 horsepower motors used on non-federally regulated waters, and commercial fishing vessels assessed by Department of Revenue (RCW 88.02.030).	
HISTORY:	1984 \$6.00 annual registration fee1994 \$10.50 annual registration fee	
2013-15 ESTIMATE:	\$5.3million	
2015-17 FORECAST:	\$5.3 million	
VALUE OF INCREASE:	\$469,100 per \$1 fee increase per biennium	

REVENUE SOURCE:	Vessel Visitor Permit
AUTHORIZED:	<u>RCW 88.02.610 (authorized)</u> <u>RCW 88.02.640</u> (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.
RATE:	\$30 at the time of issuance of identification document
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	General Fund Derelict Vessel Removal Account (RCW 79.100.100)
DISTRIBUTION & USE:	Allocated as follows:
	 (a) Five dollars must be deposited in the derelict vessel removal account created in RCW <u>79.100.100</u>;
	(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 <u>88.02.650</u>
EXEMPTIONS:	None
HISTORY:	1998 \$25 2002 \$30
2013-15 ESTIMATE:	Minimal
2015-17 FORECAST:	Minimal

VALUE OF INCREASE: Minimal

REVENUE SOURCE:	Watercraft Excise Tax
AUTHORIZED:	<u>RCW 82.49.010</u> (fee) <u>RCW 82.49.030</u> (disposition)
WHO PAYS:	Owners of taxable vessels.
<u>RATE:</u>	One half of 1% of fair market value or \$5, whichever is greater
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	General Fund
DISTRIBUTION & USE:	The watercraft excise tax revenues in each fiscal year may, subject to appropriation by the Legislature, be used for site acquisition, sewage pump out or dump units, enforcing boating safety and registration laws, or for education, as specified in <u>RCW</u> <u>79A.60.590</u> .
EXEMPTIONS:	Vessels exempt from registration under <u>Chapter 88.02 RCW</u> , 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 (<u>RCW</u> <u>82.49.020</u>).
HISTORY:	1984 One half of 1% of fair market value or \$5, whichever is greater
2013-15 ESTIMATE:	\$25.6 million
2015-17 FORECAST:	\$25.3 million
VALUE OF INCREASE:	\$5.1 million per biennium for each \$1 per \$1,000 of taxable value increase per year.

<u>REVENUE SOURCE:</u>	Wheeled All-Terrain Vehicle 18 th Amendment tax or fee, in part
AUTHORIZED:	<u>RCW 46.17.350</u> (fee) <u>RCW 46.09.540</u> (disposition of on-road use vehicle fee) <u>RCW 46.09.510</u> (disposition of off-road use vehicle fee)
WHO PAYS:	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
ADMINISTERED BY:	Department of Licensing
WHERE DEPOSITED:	On-road use: Multiuse Roadway Safety Account in the Motor Vehicle Fund Off-road use: Non-highway and Off-road Vehicle Account (NOVA)
DISTRIBUTION & USE:	Funds from the Multiuse Roadway Safety Account must be spent on highway purposes: (1) safety engineering analysis; (2) signs to alert the motoring public that wheeled all-terrain vehicles may be present or crossing; or (3) law enforcement for purposes of defraying costs of enforcement involving wheeled all-terrain vehicles. NOVA funds must be used to benefit off-road vehicle recreation on publicly owned lands and are not limited to highway purposes.
EXEMPTIONS:	None
HISTORY:	2013 ESHB 1632 (Ch. 23 L 2013) created this new category of off-road vehicles; initial and renewal registration for on-road use is \$12; for off-road use is \$18.
2013-15 ESTIMATE:	On-road Use \$45,800 Off-road Use \$46,900
2015-17 FORECAST:	On-road Use \$85,000 Off-road Use \$140,600
VALUE OF INCREASE:	On-road Use \$6,700 per \$1 increase per biennium Off-road Use \$6,700 per \$1 increase per biennium