

**RCW 35.95A.130 Special excise tax—Collection.** The special excise tax imposed under RCW 35.95A.080(1) will be collected at the same time and in the same manner as relicensing tab fees under RCW 46.17.350(1) (a), (c), (d), (e), (g), (h), (j), and (n) through (q) and 35.95A.090. Every year on January 1st, April 1st, July 1st, and October 1st the department of licensing shall remit special excise taxes collected on behalf of an authority, back to the authority, at no cost to the authority. Valuation of motor vehicles for purposes of the special excise tax imposed under RCW 35.95A.080(1) must be consistent with chapter 82.44 RCW. [2010 c 161 s 902; 2002 c 248 s 14.]

**Effective date—Intent—Legislation to reconcile chapter 161, Laws of 2010 and other amendments made during the 2010 legislative session—2010 c 161:** See notes following RCW 46.04.013.