

RCW 46.87.140 Application—Filing, contents—Fees and taxes—Assessments, due date. (1) Any owner of one or more fleets of apportionable vehicles may, in lieu of registration of the vehicles under chapter 46.16A RCW, register the vehicles of each fleet by filing a proportional registration application with the department. The application must contain the following information and other information the department may require:

(a) A description and identification of each vehicle in the fleet.

(b) An original or renewal application must be accompanied by a distance schedule for each fleet.

(c) The USDOT number issued to the registrant and the USDOT number of the motor carrier responsible for the safety of each vehicle, if different.

(d) The taxpayer identification number of the registrant and the motor carrier responsible for the safety of each vehicle, if different.

(2) Each application must, at the time and in the manner required by the department, be supported by payment of a fee computed as follows:

(a) Divide the in-jurisdiction distance for each jurisdiction by the total distance and carry the answer to the nearest thousandth of a percent (three places beyond the decimal, e.g. 10.543 percent). This factor is known as the prorate percentage.

(b) Determine the apportionable fees and taxes required for each vehicle in the fleet based on the applicable fees and taxes under the laws of each jurisdiction.

Fees and taxes for vehicles of Washington fleets and foreign jurisdiction fleets operating in Washington are those prescribed under RCW 46.17.315, 46.17.355, and 82.38.075. If, during the registration period, the lessor of an apportioned vehicle changes and the vehicle remains in the fleet of the registrant, the department must only charge those fees prescribed for the issuance of new apportioned license plates, validation tabs, and cab card.

(c) Multiply the total, apportionable fees or taxes for each vehicle by the prorate percentage applicable to each jurisdiction and round the results to the nearest cent.

(d) Add the total fees and taxes determined in (c) of this subsection for each vehicle to the nonapportionable fees and taxes required under the laws of each jurisdiction. Nonapportionable fees required for vehicles of Washington fleets are the administrative fee required under RCW 82.38.075, the vehicle transaction fee pursuant to RCW 46.87.130, and the commercial vehicle safety inspection [enforcement] fee in RCW 46.17.315.

(e) The amount due and payable is the sum of the fees and taxes calculated for each jurisdiction in which the fleet is registered.

(3) All assessments for taxes and fees are due and payable in United States funds on the date presented or mailed to the registrant at the address listed in the proportional registration records of the department. The registrant may petition for reassessment of the fees or taxes due within thirty days of the date of original service. [2015 c 228 s 14; 2011 c 171 s 98; 2010 c 161 s 1143; 2005 c 194 s 9; 2003 c 85 s 2; 1997 c 183 s 5; 1991 c 339 s 10; 1990 c 42 s 114; 1987 c 244 s 27.]

Effective date—2015 c 228: See note following RCW 46.87.010.

Intent—Effective date—2011 c 171: See notes following RCW 4.24.210.

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.

Purpose—Effective dates—Application—Implementation—1990 c 42: See notes following RCW 46.68.090.

Effective dates—1987 c 244: See note following RCW 46.87.010.