

HOUSE BILL 2451

State of Washington                      54th Legislature                      1996 Regular Session

By Representatives Hickel, Mitchell, D. Sommers and Robertson

Read first time 01/11/96. Referred to Committee on Transportation.

1            AN ACT Relating to the valuation of vehicles for the purpose of  
2 determining the motor vehicle excise tax; amending RCW 82.44.041;  
3 reenacting and amending RCW 82.44.110; and creating a new section.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5            **Sec. 1.** RCW 82.44.041 and 1990 c 42 s 303 are each amended to read  
6 as follows:

7            (1) For the purpose of determining the tax under this chapter, the  
8 value of a truck-type power or trailing unit shall be the latest  
9 purchase price of the vehicle, excluding applicable federal excise  
10 taxes, state and local sales or use taxes, transportation or shipping  
11 costs, or preparatory or delivery costs, multiplied by the following  
12 percentage based on year of service of the vehicle since last sale.  
13 The latest purchase year shall be considered the first year of service.

14	YEAR OF SERVICE	PERCENTAGE
15	1	100
16	2	90
17	3	83
18	4	75
19	5	67

1	6	59
2	7	52
3	8	44
4	9	36
5	10	28
6	11	21
7	12	13
8	13 or older	10

9 (2) The reissuance of title and registration for a truck-type power  
10 or trailing unit because of the installation of body or special  
11 equipment shall be treated as a sale, and the value of the truck-type  
12 power or trailing unit at that time, as determined by the department  
13 from such information as may be available, shall be considered the  
14 latest purchase price.

15 (3) For the purpose of determining the tax under this chapter, the  
16 value of a motor vehicle other than a truck-type power or trailing unit  
17 shall be the manufacturer's base suggested retail price of the vehicle  
18 when first offered for sale as a new vehicle, excluding any optional  
19 equipment, applicable federal excise taxes, state and local sales or  
20 use taxes, transportation or shipping costs, or preparatory or delivery  
21 costs, multiplied by the applicable percentage listed in this  
22 subsection based on year of service of the vehicle.

23 If the manufacturer's base suggested retail price is unavailable or  
24 otherwise unascertainable at the time of initial registration in this  
25 state, the department shall determine a value equivalent to a  
26 manufacturer's base suggested retail price as follows:

27 (a) The department shall determine a value using any information  
28 that may be available, including any guidebook, report, or compendium  
29 of recognized standing in the automotive industry or the selling price  
30 and year of sale of the vehicle. The department may use an appraisal  
31 by the county assessor. In valuing a vehicle for which the current  
32 value or selling price is not indicative of the value of similar  
33 vehicles of the same year and model, the department shall establish a  
34 value that more closely represents the average value of similar  
35 vehicles of the same year and model.

36 (b) The value determined in (a) of this subsection shall be divided  
37 by the applicable percentage listed in this subsection to establish a  
38 value equivalent to a manufacturer's base suggested retail price. The

1 applicable percentage shall be based on the year of service of the  
2 vehicle for which the value is determined.

3	YEAR OF SERVICE	PERCENTAGE
4	1	100
5	2	((100)) <u>87</u>
6	3	((91)) <u>79</u>
7	4	((83)) <u>71</u>
8	5	((74)) <u>64</u>
9	6	((65)) <u>57</u>
10	7	((57)) <u>51</u>
11	8	((48)) <u>45</u>
12	9	40
13	10	31
14	11	22
15	12	14
16	13 or older	10

17 (4) For purposes of this chapter, value shall exclude value  
18 attributable to modifications of a motor vehicle and equipment that are  
19 designed to facilitate the use or operation of the motor vehicle by a  
20 handicapped person.

21 **Sec. 2.** RCW 82.44.110 and 1995 1st sp.s. c 15 s 2 and 1995 c 398  
22 s 14 are each reenacted and amended to read as follows:

23 The county auditor shall regularly, when remitting license fee  
24 receipts, pay over and account to the director of licensing for the  
25 excise taxes collected under the provisions of this chapter. The  
26 director shall forthwith transmit the excise taxes to the state  
27 treasurer.

28 (1) The state treasurer shall deposit the excise taxes collected  
29 under RCW 82.44.020(1) as follows:

30 (a) ((1.60)) 1.78 percent into the motor vehicle fund to defray  
31 administrative and other expenses incurred by the department in the  
32 collection of the excise tax.

33 (b) ((8.15)) 9.07 percent into the Puget Sound capital construction  
34 account in the motor vehicle fund.

35 (c) ((4.07)) 4.53 percent into the Puget Sound ferry operations  
36 account in the motor vehicle fund.

1 (d) (~~(5.88)~~) 6.54 percent into the general fund to be distributed  
2 under RCW 82.44.155.

3 (e) (~~(4.75)~~) 5.29 percent into the municipal sales and use tax  
4 equalization account in the general fund created in RCW 82.14.210.

5 (f) (~~(1.60)~~) 1.78 percent into the county sales and use tax  
6 equalization account in the general fund created in RCW 82.14.200.

7 (g) (~~(62.6440)~~) 52.8597 percent into the general fund (~~(through~~  
8 ~~June 30, 1995,~~ and ~~57.6440~~ percent into the general fund beginning July  
9 ~~1, 1995)~~).

10 (h) (~~(5)~~) 5.57 percent into the transportation fund created in RCW  
11 82.44.180 beginning July 1, 1995.

12 (i) (~~(5.9686)~~) 6.6431 percent into the county criminal justice  
13 assistance account created in RCW 82.14.310.

14 (j) (~~(1.1937)~~) 1.3286 percent into the municipal criminal justice  
15 assistance account for distribution under RCW 82.14.320.

16 (k) (~~(1.1937)~~) 1.3286 percent into the municipal criminal justice  
17 assistance account for distribution under RCW 82.14.330.

18 (l) (~~(2.95)~~) 3.28 percent into the county public health account  
19 created in RCW 70.05.125.

20 Notwithstanding (i) through (k) of this subsection, no more than  
21 sixty million dollars shall be deposited into the accounts specified in  
22 (i) through (k) of this subsection for the period January 1, 1994,  
23 through June 30, 1995. Not more than five percent of the funds  
24 deposited to these accounts shall be available for appropriations for  
25 enhancements to the state patrol crime laboratory system and the  
26 continuing costs related to these enhancements. Motor vehicle excise  
27 tax funds appropriated for such enhancements shall not supplant  
28 existing funds from the state general fund. For the fiscal year ending  
29 June 30, 1998, and for each fiscal year thereafter, the amounts  
30 deposited into the accounts specified in (i) through (k) of this  
31 subsection shall not increase by more than the amounts deposited into  
32 those accounts in the previous fiscal year increased by the implicit  
33 price deflator for the previous fiscal year. Any revenues in excess of  
34 this amount shall be deposited into the general fund.

35 (2) The state treasurer shall deposit the excise taxes collected  
36 under RCW 82.44.020(2) into the transportation fund.

37 (3) The state treasurer shall deposit the excise tax imposed by RCW  
38 82.44.020(3) into the air pollution control account created by RCW  
39 70.94.015.

1        NEW SECTION.    **Sec. 3.**    This act becomes effective with motor  
2 vehicle fees due or to become due on September 1, 1996, or thereafter.

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