

RCW 82.44.015 Ride-sharing passenger motor vehicles excluded—Exemption requirements—Notice—Liability for tax. (1) Passenger motor vehicles used primarily for ride sharing and ride sharing for persons with special transportation needs, as defined in RCW 46.74.010, are not subject to the motor vehicle excise tax authorized under this chapter if the vehicles are used as ride-sharing vehicles for thirty-six consecutive months beginning from the date of purchase.

(2) To qualify for the motor vehicle excise tax exemption for ride-sharing vehicles, passenger motor vehicles must:

(a) Have a seating capacity of three or more passengers, including the driver;

(b) Be used for ride sharing;

(c) Be operated either within:

(i) The state's eight largest counties that are required to develop commute trip reduction plans as directed by chapter 70A.15 RCW;

(ii) Other counties, or cities and towns within those counties, that elect to adopt and implement a commute trip reduction plan; or

(iii) Other counties, where the vehicle is registered with or operated by a public transportation agency; and

(d) Meet at least one of the following conditions:

(i) The vehicle must be operated by a public transportation agency for the benefit of the general public;

(ii) The vehicle must be used by a major employer, as defined in RCW 70A.15.4010 as an element of its commute trip reduction program for their employees; or

(iii) The vehicle must be owned and operated by individual employees and must be registered either with the employer as part of its commute trip reduction program or with a public transportation agency. Individual employee owned and operated motor vehicles will require certification that the vehicle is registered with a major employer or a public transportation agency. Major employers who own and operate motor vehicles for their employees must certify that the ride-sharing arrangement conforms to a carpool/vanpool element contained within their commute trip reduction program.

(3) The registered owner of a passenger motor vehicle described in subsection (2) of this section:

(a) Shall notify the department upon the termination of the primary use of the vehicle in ride sharing or ride sharing for persons with special transportation needs; and

(b) Is liable for the motor vehicle excise tax imposed under this chapter, prorated on the remaining months for which the vehicle is registered. [2021 c 135 s 9; 2020 c 20 s 1488; 2014 c 97 s 502; 2010 c 161 s 909; 1996 c 244 s 7; 1993 c 488 s 3; 1982 c 142 s 1; 1980 c 166 s 3.]

Effective date—2021 c 135: See note following RCW 46.18.285.

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.

Finding—Annual recertification rule—Report—1993 c 488: See notes following RCW 82.08.0287.

Severability—1980 c 166: See note following RCW 82.08.0287.

Ride-sharing vehicles—Special plates: RCW 46.18.285.