

RCW 82.44.125 Vehicles subject to tax—Exemptions. (1) The motor vehicle excise tax authorized under this chapter applies to the following vehicles:

- (a) Commercial trailers, as defined in RCW 46.04.136;
- (b) Farm trucks registered under RCW 46.16A.425;
- (c) Fixed load vehicles, as defined in RCW 46.04.186;
- (d) Motor homes, as defined in RCW 46.04.305;
- (e) Motor trucks, as defined in RCW 46.04.310, with a scale weight greater than six thousand pounds;
- (f) Motor vehicles, as defined in RCW 46.04.320; and
- (g) Trailers, as defined in RCW 46.04.620.

(2) The motor vehicle excise tax authorized under this chapter does not apply to the following vehicles:

- (a) Campers, as defined in RCW 46.04.085;
- (b) Dock and warehouse tractors and their cars or trailers;
- (c) Equipment not designed primarily for use on public highways;
- (d) Exempt registered vehicles;
- (e) Lumber carriers of the type known as spiders;
- (f) Mobile homes, as defined in RCW 46.04.302;
- (g) Passenger motor vehicles, as described in RCW 82.44.015;
- (h) Travel trailers, as defined in RCW 46.04.623;
- (i) Vehicles not used on the public highways; and
- (j) Vehicles owned by nonresident military personnel of the armed forces of the United States stationed in the state of Washington if the nonresident military member was a nonresident of this state when enlisted into military service. [2010 c 161 § 908.]

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.