

Annual License Fee in Lieu of Fuel Tax Report

December 2014



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Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

Report Requirement

Engrossed Substitute Senate Bill 6440, adopted during the 2014 regular legislative session, charged the Department of Licensing to convene a work group:

1. To evaluate the annual license fee in lieu of fuel tax under RCW 82.38.075 to determine a fee that more closely represents the average consumption of vehicles by weight; and
2. To develop a transition plan to move vehicles powered by liquid natural gas (LNG) and compressed natural gas (CNG) from the annual license fee.

Required members of the work group included representatives from:

- Department of Licensing (DOL)
- Department of Transportation (DOT)
- Trucking Industry
- Manufacturers of CNG and LNG

In addition, to ensure a full understanding of the issues, the work group added representatives from:

- Department of Revenue
- Puget Sound Energy
- Washington Refuse and Recycling Association
- Washington State Transit Association
- Waste Connections
- House Transportation Committee staff
- Senate Transportation Committee staff

The work group is required to make recommendations to the transportation committees of the legislature by December 1, 2014 on a new annual license fee in lieu of the fuel tax that more closely represents the average consumption of vehicles by weight.

The work group is required to make recommendations to the transportation committees of the legislature by December 1, 2015 on a transition plan to move vehicles powered by LNG and CNG from the annual license fee.

This report contains recommendations on the first requirement to evaluate the annual license fee in lieu of fuel tax.

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

Existing Statute

RCW 82.38.075 – Natural gas, propane – Annual license fee in lieu of special fuel tax for use in motor vehicles – Schedule – Decal or other identifying device

In order to encourage the use of nonpolluting fuels, an annual license fee in lieu of the tax imposed by RCW 82.38.030 shall be imposed upon the use of natural gas as defined in this chapter or on liquefied petroleum gas, commonly called propane, which is used in any motor vehicle, as defined in RCW 46.04.320, which shall be based upon the following schedule as adjusted by the formula set out below:

Vehicle Tonnage (GVW)	Fee
0 - 6,000	\$45
6,001 - 10,000	\$45
10,001 - 18,000	\$80
18,001 - 28,000	\$110
28,001 - 36,000	\$150
36,001 and above	\$250

To determine the actual annual license fee imposed by this section for a registration year, the appropriate dollar amount set out in the above schedule shall be multiplied by the motor vehicle fuel tax rate in cents per gallon as established by RCW 82.36.025 effective on July 1st of the preceding calendar year and the product thereof shall be divided by 12 cents.

The department of licensing, in addition to the foregoing fee, shall charge a further fee of five dollars as a handling charge for each license issued.

The director of licensing shall be authorized to prorate the vehicle tonnage fee so that the annual license required by this section will correspond with the staggered vehicle licensing system.

A decal or other identifying device issued upon payment of these annual fees shall be displayed as prescribed by the department as authority to purchase this fuel.

Persons selling or dispensing natural gas or propane may not sell or dispense this fuel for their own use or the use of others into tanks of vehicles powered by this fuel which do not display a valid decal or other identifying device as provided in this section.

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

Vehicles registered in jurisdictions outside the state of Washington are exempt from this section.

Any person selling or dispensing natural gas or propane into the tank of a motor vehicle powered by this fuel, except as prescribed in this chapter, is subject to the penalty provisions of this chapter.

Existing Fee

Under current law there is a motor vehicle fuel tax of \$0.375 per gallon imposed on motor vehicle fuel and special fuel. In order to encourage the use of nonpolluting fuels, there is an annual license fee in lieu of the motor vehicle fuel tax on vehicles powered by natural gas and propane. The annual license fee in lieu of motor vehicle fuel tax is based on the weight of the vehicle and the current motor fuel tax rate.

Current Fee Schedule

Vehicle Tonnage (GVW) Fee					Total Fee Charged
-	6,000	\$ 45.00	Multiplied by the fuel tax rate:	37.5	\$ 145.63
6,001	10,000	\$ 45.00			\$ 145.63
10,001	18,000	\$ 80.00	Divided by:	12	\$ 255.00
18,001	28,000	\$ 110.00			\$ 348.75
28,001	36,000	\$ 150.00	Plus handling fee:	\$ 5.00	\$ 473.75
36,001	and above	\$ 250.00			\$ 786.25

History

- The special fuel tax – in lieu license fee statute was created in 1977 in order to encourage the use of nonpolluting fuels. Note that in 1977, the fuel tax rate was 11 cents per gallon.
- The same vehicle tonnage schedule was in place (without the indexing to the increases in the fuel tax rate) since 1979. Prior to the legislative changes to this statute in 1979, the annual license fee in the first two weight categories were higher at \$60 and \$70 respectively.
- In 1983, the Legislature adopted this new annual license fee structure which was adjusted each year depending on how much higher the fuel tax imposed in the state in RCW 82.38.030 was above 12 cents per gallon. The fee structure has since remained unchanged.
- This new law indexed the natural gas annual license to increases in the fuel tax beyond 12 cents per gallon. For example in 1983, the fuel tax rate was raised from 12 cents per gallon to 16 cents per gallon. According to this new language in this statute on the annual license fee schedule for natural gas, if the vehicle was between 0-6,000 GVW, the fee originally would have been \$45 but in 1983 with the passage

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

of this new legislation and a fuel tax rate of 16 cents per gallon, the annual license fee was increased from \$45 to \$60 for the lower weight category of vehicles. This same trend was seen in all the various weight categories.

Population

As of October 6, 2014, the Department of Licensing had fewer than 1,400 natural gas or propane powered vehicles licensed that are subject to the fee.

Up to 10,000 lbs	
Propane	305
Natural Gas	119
10,001 - 18,000 lbs	
Propane	201
Natural Gas	14
18,001 - 28,000 lbs	
Propane	180
Natural Gas	14
28,001 - 36,000 lbs	
Propane	37
Natural Gas	16
36,001 lbs and above	
Propane	35
Natural Gas	421

Recommendation

The work group recommends that changes to the existing fee schedule be postponed until the work group has the opportunity to review the fee schedule in concert with the creation of the transition plan required in the second phase. However, it is recommended that the decal and \$5 handling fee be eliminated to comply with the International Registration Plan.

The issues of the amount of the fee and the transition plan to the fuel tax are difficult to separate. With the small number of these users in Washington state currently, their actual types and fuel use may not be well reflected by national averages. Those affected by any changes may best be served by incorporating the initial phase into the 2015 work group considerations and no fee schedule change be considered until the 2015 recommendations are provided.

This option allows us to:

- Avoid recommending a potentially short lived fee change for existing natural gas and propane customers using the “fee in lieu of”.
- Consider changes in a broader scope.

Department of Licensing Annual License Fee in Lieu of Fuel Tax Report – Phase 1

- Provide more time for current and future users to engage in an open dialogue for potential policy changes.
- Allows the investigation and creation of a fee schedule that solely affects propane powered vehicles as the second phase of the work group is to transition compressed and liquefied natural gas away from the fee schedule, leaving propane.

Delaying a fee schedule change requires additional policy decisions in 2015/2016 and depending on an amended fee structure; it may delay a revenue opportunity to enhance the transportation system

Alternatives

In formulating, evaluating, and discussing the alternatives in conjunction with the expected outcomes, the work group realized that it was difficult to separate the fee schedule from the transition plan; thus the recommendation to not adjust the fee schedule. However, the work group is providing the following alternatives to address the issue of an updated fee schedule that is more closely in-line with consumption.

All alternatives include removing the existing formula and the elimination of the \$5 handling fee and decal. They also do not require a calculation to determine the fee. As such, each fee alternative makes the administration of the fee schedule simpler and easier for the public to identify their applicable fee.

The \$5 handling fee and decal are eliminated as they conflict with federal regulations and are unnecessary:

- Collection of the flat fee may be in violation of the Commerce Clause, pursuant to the decision of the U.S. Supreme Court in *American Trucking Assns. V. Scheiner* (1987), <http://www.law.cornell.edu/supremecourt/text/483/266>
- The decal may not comply with 49 U.S. Code Section 14056.
- Outside of three states and three Canadian provinces, the registration document indicates the type of fuel used to power the vehicle and this can be verified by inspection by the fuel dispenser.
- Similar logic applies to Washington based vehicles. The registration document indicates the type of fuel used to power the vehicle and can be verified by the fuel dispenser.
- The fuel type used to power the vehicle would also be maintained in the DOL systems and be available for law enforcement. This is particularly important to roadside weigh stations and Ports of Entry, where the vehicles are being electronically screened for compliance.

The current statutory exemptions would continue to apply as the only changes within these options are to the fee structure and decal requirement.

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

The alternatives are built from national data, Washington state data, or a combination. Since the fee schedule is applicable to other jurisdictions, alternatives have been provided using the different sets of data.

Alternative #1- Fee based on national averages for natural gas and propane powered vehicles

This alternative includes fees based on information contained in the [Annual Energy Outlook 2014 report](#), including miles traveled, population of vehicles, and average miles per gallon for natural gas and propane powered vehicles.

This alternative includes two fee structures - one for compressed natural gas and liquefied natural gas powered vehicles and one for propane powered vehicles.

Within each fee structure are two options, one for 2012 and one for 2015. The data used was last compiled in 2012 but is forecasted for future years. Thus, an option is provided based on actual and forecasted information.

An alternative structure based on Washington data is not provided as the data sets do not align by gross weight and thus an accurate equivalent calculation cannot be made.

This option removes the \$5 handling fee and decal and would be apportioned for interstate carriers.

This alternative would require the Department of Licensing to make changes to its computer systems and would take approximately two and one quarter months to program and would cost approximately \$67,000.

Compressed/Liquefied Natural Gas

Gross Weight	Fuel Type	MPG 2012	MPG 2015	Average miles 2012	Average miles 2015	Fuel Tax Equivalent 2012	Fuel Tax Equivalent 2015
Up to 10,000 lbs	Natural Gas	31.3	32.3	14,463	13,951	\$173.00	\$162.00
10,001-14,000 lbs	Natural Gas	8.8	9.0	12,843	13,327	\$551.00	\$554.00
14,001-26,000 lbs	Natural Gas	6.3	6.4	15,301	15,301 (no data)	\$912.00	\$912.00
Greater than 26,000	Natural Gas	5.6	5.8	23,354	75,199	\$1,565.00	\$4,903.00

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

Propane

Gross Weight	Fuel Type	MPG 2012	MPG 2015	Average miles 2012	Average miles 2015	Fuel Tax Equivalent 2012	Fuel Tax Equivalent 2015
Up to 10,000 lbs	Propane	29.0	29.9	13,132	13,357	\$170.00	\$168.00
10,001-14,000 lbs	Propane	9.1	9.7	12,685	15,739	\$525.00	\$609.00
14,001-26,000 lbs	Propane	6.6	6.7	13,812	16,559	\$783.00	\$928.00
Greater than 26,000 lbs	Propane	5.4	5.4	15,344	14,050	\$1,060.00	\$971.00

Advantages:

- Simple fee structure
- Utilizes existing gross weights contained in the DOL computer systems
- Revenue opportunity to enhance the transportation system
- Utilizes data for natural gas and propane powered vehicles
- National averages may be more reflective of the population subject to the fee

Disadvantages:

- Impact to CNG/LNG vehicle owners for a potentially short-term
- Wide range of gross weights within each category, particularly the heavy category, creating a disproportionate fee scale
- May not be an accurate reflection of the Washington fleet
- Fee is stagnant – doesn't allow for an adjustment for issues such as future tax increases/decreases or changes in fuel economies

Alternative #2 – Progressive scale based on lowest gross vehicle weight

This alternative is based on three sets of data:

- National averages were obtained from the 2011 annual vehicle distance traveled data tabulated by the [Federal Highway Administration](#).
- Data for compressed natural gas, liquefied natural gas and propane powered vehicles was obtained from the 2014 Annual Energy Outlook found in [tables 59 and 68](#).
- Washington state miles driven data was obtained from the Department of Transportation and is for fiscal year 2012.

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

This alternative bases the equivalent fee on the lowest gross vehicle weight class the Department of Licensing currently assesses a weight fee upon, 4,000 pounds. The remainder of the scale is based on the proportional increase in gross weight over the previous:

- The first column utilizes the national averages for light duty vehicles with short wheel-base vehicles (all power types).
- The second column utilizes the national averages for cars powered by natural gas and propane.
- The third column utilizes the national average miles per gallon for natural gas and propane powered cars and Washington state miles driven by light duty vehicles with a short wheel-base (all power types).

This option removes the \$5 handling fee and decal and would be apportioned for interstate carriers.

This alternative would require the Department of Licensing to make changes to its computer systems and would take approximately two months to program and would cost approximately \$51,000.

<u>National</u>	<u>National (NG/Propane)</u>	<u>Washington (Combination)</u>
Miles per gallon = 23.1	Miles per gallon = 35.4	Miles per gallon = 35.4
Miles driven = 10,614	Miles driven = 13,721	Miles driven = 7,613
Fuel Tax = \$172.00	Fuel Tax = \$146.00	Fuel Tax = \$81.00

Gross Weight	National	National (NG/P)	Washington
4,000	\$172.00	\$146.00	\$81.00
6,000	\$258.00	\$219.00	\$121.50
8,000	\$344.00	\$292.00	\$162.00
10,000	\$430.00	\$365.00	\$202.50
12,000	\$516.00	\$438.00	\$243.00
14,000	\$602.00	\$511.00	\$283.50
16,000	\$688.00	\$584.00	\$324.00
18,000	\$774.00	\$657.00	\$364.50
20,000	\$860.00	\$730.00	\$405.00
22,000	\$946.00	\$803.00	\$445.50
24,000	\$1,032.00	\$876.00	\$486.00
26,000	\$1,118.00	\$949.00	\$526.50
28,000	\$1,204.00	\$1,022.00	\$567.00
30,000	\$1,290.00	\$1,095.00	\$607.50

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

Gross Weight	National	National (NG/P)	Washington
32,000	\$1,376.00	\$1,168.00	\$648.00
34,000	\$1,462.00	\$1,241.00	\$688.50
36,000	\$1,548.00	\$1,314.00	\$729.00
38,000	\$1,634.00	\$1,387.00	\$769.50
40,000	\$1,720.00	\$1,460.00	\$810.00
42,000	\$1,806.00	\$1,533.00	\$850.50
44,000	\$1,892.00	\$1,606.00	\$891.00
46,000	\$1,978.00	\$1,679.00	\$931.50
48,000	\$2,064.00	\$1,752.00	\$972.00
50,000	\$2,150.00	\$1,825.00	\$1,012.50
52,000	\$2,236.00	\$1,898.00	\$1,053.00
54,000	\$2,322.00	\$1,971.00	\$1,093.50
56,000	\$2,408.00	\$2,044.00	\$1,134.00
58,000	\$2,494.00	\$2,117.00	\$1,174.50
60,000	\$2,580.00	\$2,190.00	\$1,215.00
62,000	\$2,666.00	\$2,263.00	\$1,255.50
64,000	\$2,752.00	\$2,336.00	\$1,296.00
66,000	\$2,838.00	\$2,409.00	\$1,336.50
68,000	\$2,924.00	\$2,482.00	\$1,377.00
70,000	\$3,010.00	\$2,555.00	\$1,417.50
72,000	\$3,096.00	\$2,628.00	\$1,458.00
74,000	\$3,182.00	\$2,701.00	\$1,498.50
76,000	\$3,268.00	\$2,774.00	\$1,539.00
78,000	\$3,354.00	\$2,847.00	\$1,579.50
80,000	\$3,440.00	\$2,920.00	\$1,620.00
82,000	\$3,526.00	\$2,993.00	\$1,660.50
84,000	\$3,612.00	\$3,066.00	\$1,701.00
86,000	\$3,698.00	\$3,139.00	\$1,741.50
88,000	\$3,784.00	\$3,212.00	\$1,782.00
90,000	\$3,870.00	\$3,285.00	\$1,822.50
92,000	\$3,956.00	\$3,358.00	\$1,863.00
94,000	\$4,042.00	\$3,431.00	\$1,903.50
96,000	\$4,128.00	\$3,504.00	\$1,944.00
98,000	\$4,214.00	\$3,577.00	\$1,984.50
100,000	\$4,300.00	\$3,650.00	\$2,025.00
102,000	\$4,386.00	\$3,723.00	\$2,065.50
104,000	\$4,472.00	\$3,796.00	\$2,106.00
105,500	\$4,536.50	\$3,850.75	\$2,136.50

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

Advantages:

- Utilizes a graduated scale based on gross weight
- Utilizes existing gross weights contained in the DOL computer systems
- National averages may be more reflective of the population subject to the fee

Disadvantages:

- Impact to CNG/LNG vehicle owners for a potentially short-term
- National averages not an accurate reflection of the Washington fleet
- Fee is stagnant – doesn't allow for an adjustment for issues such as future tax increases/decreases or changes in fuel economies
- Progressive fee scale is based on light duty which may not be an accurate reflection of consumption for heavy duty or combination vehicles
- National schedule is inclusive of all power types, applying large population to the alternative fuel subset

Alternative #3 – Regressive scale based on highest gross vehicle weight

As in the second alternative, this is based on three sets of data:

- National averages were obtained from the 2011 annual vehicle distance traveled data tabulated by the [Federal Highway Administration](#).
- Data for compressed natural gas, liquefied natural gas and propane powered vehicles was obtained from the 2014 Annual Energy Outlook found in [tables 59 and 68](#).
- Washington state miles driven data was obtained from the Department of Transportation and is for fiscal year 2012.

This alternative bases the equivalent fee on the highest gross vehicle weight class the Department of Licensing currently assesses a weight fee upon, 105,500 pounds. The remaining schedule is calculated based on the percentage decrease in gross weight over the previous, highest to lowest:

- The first column utilizes the national averages for combination trucks (all power types).
- The second column utilizes the national averages for heavy trucks powered by natural gas and propane.
- The third column utilizes the national average miles per gallon for natural gas and propane powered heavy trucks and Washington state miles driven by combination trucks (all power types).

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

This option removes the \$5 handling fee and decal and would be apportioned for interstate carriers.

This alternative would require the Department of Licensing to make changes to its computer systems and would take approximately two months to program and would cost approximately \$51,000.

<u>National</u>	<u>National (NG/Propane)</u>	<u>Washington (Combination)</u>
Miles per gallon = 5.8	Miles per gallon = 5.45	Miles per gallon = 5.45
Miles driven = 66,768	Miles driven = 16,399	Miles driven = 55,447
Fuel Tax = \$4,317.00	Fuel Tax = \$1,128.00	Fuel Tax = \$3,815.00

Gross Weight	National	National (NG/P)	Washington
4,000	\$164.00	\$43.00	\$144.50
6,000	\$245.50	\$64.00	\$217.00
8,000	\$327.50	\$85.50	\$289.50
10,000	\$409.00	\$107.00	\$361.50
12,000	\$491.00	\$128.50	\$434.00
14,000	\$573.00	\$149.50	\$506.50
16,000	\$654.50	\$171.00	\$578.50
18,000	\$736.50	\$192.50	\$651.00
20,000	\$818.50	\$214.00	\$723.00
22,000	\$900.00	\$235.00	\$795.50
24,000	\$982.00	\$256.50	\$868.00
26,000	\$1,064.00	\$278.00	\$940.00
28,000	\$1,145.50	\$299.50	\$1,012.50
30,000	\$1,227.50	\$321.00	\$1,085.00
32,000	\$1,309.50	\$342.00	\$1,157.00
34,000	\$1,391.50	\$363.50	\$1,229.50
36,000	\$1,473.00	\$385.00	\$1,302.00
38,000	\$1,555.00	\$406.50	\$1,374.00
40,000	\$1,637.00	\$427.50	\$1,446.50
42,000	\$1,718.50	\$449.00	\$1,519.00
44,000	\$1,800.50	\$470.50	\$1,591.00
46,000	\$1,882.50	\$492.00	\$1,663.50
48,000	\$1,964.00	\$513.00	\$1,735.50
50,000	\$2,046.00	\$534.50	\$1,808.00
52,000	\$2,128.00	\$556.00	\$1,880.50
54,000	\$2,209.50	\$577.50	\$1,953.00
56,000	\$2,291.50	\$599.00	\$2,025.00
58,000	\$2,373.50	\$620.00	\$2,097.50

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

Gross Weight	National	National (NG/P)	Washington
60,000	\$2,455.00	\$641.50	\$2,169.50
62,000	\$2,537.00	\$663.00	\$2,242.00
64,000	\$2,619.00	\$684.50	\$2,314.50
66,000	\$2,700.50	\$705.50	\$2,386.50
68,000	\$2,782.50	\$727.00	\$2,459.00
70,000	\$2,864.50	\$748.50	\$2,531.50
72,000	\$2,946.00	\$770.00	\$2,603.50
74,000	\$3,028.00	\$791.00	\$2,676.00
76,000	\$3,110.00	\$812.50	\$2,748.50
78,000	\$3,191.50	\$834.00	\$2,820.50
80,000	\$2,273.50	\$855.50	\$2,893.00
82,000	\$3,355.50	\$876.50	\$2,965.20
84,000	\$3,437.00	\$898.00	\$3,037.50
86,000	\$3,519.00	\$919.50	\$3,110.00
88,000	\$3,601.00	\$941.00	\$3,182.00
90,000	\$3,683.00	\$962.50	\$3,254.50
92,000	\$3,764.50	\$983.50	\$3,327.00
94,000	\$3,846.50	\$1,005.00	\$3,399.00
96,000	\$3,928.50	\$1,026.50	\$3,471.50
98,000	\$4,010.00	\$1,048.00	\$3,544.00
100,000	\$4,092.00	\$1,069.00	\$3,616.00
102,000	\$4,174.00	\$1,090.50	\$3,688.50
104,000	\$4,255.50	\$1,112.00	\$3,761.00
105,500	\$4,317.00	\$1,128.00	\$3,815.00

Advantages:

- Utilizes a graduated scale based on gross weight
- Utilizes existing gross weights contained in the DOL computer systems
- National averages may be more reflective of the population subject to the fee

Disadvantages:

- Impact to CNG/LNG vehicle owners for a potentially short-term
- Light-duty vehicle fees determined by average for combination vehicles
- May not be an accurate reflection of the Washington fleet
- Fee is stagnant – doesn't allow for an adjustment for issues such as future tax increases/decreases or changes in fuel economies
- Regressive fee scale is based on combination vehicles which may not be an accurate reflection of consumption for heavy or light duty vehicles
- National schedule is inclusive of all power types, applying large population to the alternative fuel subset

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

Alternative #4 – Fee based on national categories

This alternative is built based on the national averages obtained from the 2011 annual vehicle distance traveled data tabulated by the [Federal Highway Administration](#).

This alternative includes fees based on the three gross vehicle weight categories for all power types: Light duty vehicles, single-unit trucks, and combination trucks.

This option removes the \$5 handling fee and decal and would be apportioned for interstate carriers.

This alternative would require the Department of Licensing to make changes to its computer systems and would take approximately two months to program and would cost approximately \$51,000.

Light duty, up to 10,000 lbs:

National average MPG = 21.4
National average miles driven = 11,318
Fuel Tax Equivalent = \$198.00

Single-Unit/Heavy duty trucks from 10,001-36,000 lbs:

National average MPG = 7.3
National average miles driven = 13,239
Fuel Tax Equivalent = \$680.00

Trucks greater than 36,000 lbs:

National average MPG = 5.8
National average miles driven = 66,768
Fuel Tax Equivalent = \$4,317.00

Advantages:

- Simple fee structure
- Utilizes existing gross weights contained in the DOL computer systems
- National averages may be more reflective of the population subject to the fee

Disadvantages:

- Impact to CNG/LNG vehicle owners for a potentially short-term
- Wide range of gross weights within each category creating a disproportionate fee scale
- May not be an accurate reflection of the Washington fleet
- Fee is stagnant – doesn't allow for an adjustment for issues such as future tax increases/decreases or changes in fuel economies
- Data used is inclusive of all power types, applying large population to the alternative fuel subset

Department of Licensing
Annual License Fee in Lieu of Fuel Tax Report – Phase 1

Legislative Impacts

The recommended course of action requires the elimination of the decal and handling fee contained in RCW 82.38.075.

All fee structure action alternatives solely require amending RCW 82.38.075.