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HOUSE BILL 1820

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State of Washington                      52nd Legislature                      1991 Regular Session

By Representatives R. Fisher, Schmidt and Zellinsky.

Read first time February 11, 1991.      Referred to Committee on  
Transportation.

1            AN ACT Relating to a tax on the rental of fleet vehicles; amending  
2      RCW 82.44.010; and adding a new section to chapter 82.08 RCW.

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

4            **Sec. 1.** RCW 82.44.010 and 1990 c 42 s 301 are each amended to read  
5      as follows:

6            For the purposes of this chapter, unless (~~{the}~~) the context  
7      otherwise requires:

8            (1) "Department" means the department of licensing.

9            (2) "Motor vehicle" means all motor vehicles, trailers and  
10     semitrailers used, or of the type designed primarily to be used, upon  
11     the public streets and highways, for the convenience or pleasure of the  
12     owner, or for the conveyance, for hire or otherwise, of persons or  
13     property, including fixed loads and facilities for human habitation;  
14     but shall not include (a) vehicles carrying exempt licenses, (b) dock  
15     and warehouse tractors and their cars or trailers, lumber carriers of

1 the type known as spiders, and all other automotive equipment not  
2 designed primarily for use upon public streets, or highways, (c) motor  
3 vehicles or their trailers used entirely upon private property, (d)  
4 mobile homes and travel trailers as defined in RCW 82.50.010, (~~or~~)  
5 (e) motor vehicles owned by nonresident military personnel of the armed  
6 forces of the United States stationed in the state of Washington  
7 provided personnel were also nonresident at the time of their entry  
8 into military service, or (f) fleet vehicles intended for rental, as  
9 defined by the department by rule.

10 (3) "Truck-type power or trailing unit" means any vehicle that is  
11 subject to the fees under RCW 46.16.070 except vehicles with an unladen  
12 weight of six thousand pounds or less, RCW 46.16.079, 46.16.080,  
13 46.16.085, or 46.16.090.

14 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW  
15 to read as follows:

16 (1) In addition to the tax imposed by RCW 82.08.020, there is  
17 levied and shall be collected an additional tax upon the rental of a  
18 fleet vehicle equal to the amount that would have been collected under  
19 the provisions of RCW 82.44.010 if the tax was applicable to fleet  
20 vehicles.

21 (2) Proceeds from the tax imposed under this section shall be  
22 deposited in the general fund and distributed in accordance with the  
23 formula in effect as of the effective date of this act under the  
24 provisions of chapter 82.44 RCW.

25 (3) The department shall adopt rules to implement this section,  
26 including the provision of definitions for "rental" and "fleet  
27 vehicle."