

HOUSE BILL 2254

State of Washington                      53rd Legislature                      1994 Regular Session

By Representatives Casada, Campbell, Chandler, Bray, Edmondson, Silver, Padden, Ballard, Hansen, Carlson, Roland, Kremen, Van Luven and Talcott

Read first time 01/12/94. Referred to Committee on Transportation.

1            AN ACT Relating to the motor vehicle excise tax; and amending RCW  
2 82.44.041.

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

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

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

	YEAR OF SERVICE	PERCENTAGE
13		
14	1	100
15	2	90
16	3	83
17	4	75
18	5	67
19	6	59

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

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

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

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

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

37 (b) The value determined in (a) of this subsection shall be divided  
38 by the applicable percentage listed in this subsection to establish a  
39 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.

	<b>YEAR OF SERVICE</b>	<b>PERCENTAGE</b>
3		
4	1	100
5	2	100
6	3	91
7	4	83
8	5	74
9	6	65
10	7	57
11	8	48
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.

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