
SENATE BILL 5079

State of Washington 57th Legislature 2001 Regular Session

By Senators Gardner, Winsley and Haugen

Read first time 01/10/2001. Referred to Committee on Transportation.

1 AN ACT Relating to technical and clarifying amendments regarding
2 the motor vehicle excise tax; amending RCW 46.01.040, 46.16.023,
3 46.16.070, 46.16.371, 46.16.374, 46.16.480, 46.16.630, 46.70.051,
4 46.70.061, 82.36.280, and 82.36.290; and reenacting and amending RCW
5 46.12.370 and 46.16.305.

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

7 **Sec. 1.** RCW 46.01.040 and 1983 c 3 s 117 are each amended to read
8 as follows:

9 The department of licensing is vested with all powers, functions,
10 and duties with respect to and including the following:

11 (1) The motor vehicle fuel excise tax as provided in chapter 82.36
12 RCW;

13 (2) The special fuel tax as provided in chapter 82.38 RCW;

14 (3) ~~((The motor vehicle excise tax as provided in chapter 82.44~~
15 ~~RCW;~~

16 ~~(4))~~ The house trailer excise tax as provided in chapter 82.50
17 RCW;

18 ~~((5))~~ (4) All general powers and duties relating to motor
19 vehicles as provided in chapter 46.08 RCW;

1 (~~(6)~~) (5) Certificates of ownership and registration as provided
2 in chapters 46.12 and 46.16 RCW;
3 (~~(7)~~) (6) The registration and licensing of motor vehicles as
4 provided in chapters 46.12 and 46.16 RCW;
5 (~~(8)~~) (7) Dealers' licenses as provided in chapter 46.70 RCW;
6 (~~(9)~~) (8) The licensing of motor vehicle transporters as provided
7 in chapter 46.76 RCW;
8 (~~(10)~~) (9) The licensing of (~~motor~~) vehicle wreckers as
9 provided in chapter 46.80 RCW;
10 (~~(11)~~) (10) The administration of the laws relating to reciprocal
11 or proportional registration of motor vehicles as provided in chapter
12 46.85 RCW;
13 (~~(12)~~) (11) The licensing of passenger vehicles for hire as
14 provided in chapter 46.72 RCW;
15 (~~(13)~~) (12) Operators' licenses as provided in chapter 46.20 RCW;
16 (~~(14)~~) (13) Commercial driver training schools as provided in
17 chapter 46.82 RCW;
18 (~~(15)~~) (14) Financial responsibility as provided in chapter 46.29
19 RCW;
20 (~~(16)~~) (15) Accident reporting as provided in chapter 46.52 RCW;
21 (~~(17)~~) (16) Disposition of revenues as provided in chapter 46.68
22 RCW; and
23 (~~(18)~~) (17) The administration of all other laws relating to
24 motor vehicles vested in the director of licenses on June 30, 1965.

25 **Sec. 2.** RCW 46.12.370 and 1997 c 432 s 6 and 1997 c 33 s 1 are
26 each reenacted and amended to read as follows:

27 In addition to any other authority which it may have, the
28 department of licensing may furnish lists of registered and legal
29 owners of motor vehicles only for the purposes specified in this
30 section to:

31 (1) The manufacturers of motor vehicles, or their authorized
32 agents, to be used to enable those manufacturers to carry out the
33 provisions of the National Traffic and Motor Vehicle Safety Act of 1966
34 (15 U.S.C. sec. 1382-1418), including amendments or additions thereto,
35 respecting safety-related defects in motor vehicles;

36 (2) Any governmental agency of the United States or Canada, or
37 political subdivisions thereof, to be used by it or by its authorized
38 commercial agents or contractors only in connection with the

1 enforcement of motor vehicle or traffic laws by, or programs related to
2 traffic safety of, that government agency. Only such parts of the list
3 as are required for completion of the work required of the agent or
4 contractor shall be provided to such agent or contractor;

5 (3) A commercial parking company requiring the names and addresses
6 of registered owners to notify them of outstanding parking violations.
7 Subject to the disclosure agreement provisions of RCW 46.12.380 and the
8 requirements of Executive Order 97-01, the department may provide only
9 the parts of the list that are required for completion of the work
10 required of the company;

11 (4) An authorized agent or contractor of the department, to be used
12 only in connection with providing ((motor vehicle excise tax,))
13 licensing, title, and registration information to motor vehicle
14 dealers; or

15 (5) Any business regularly making loans to other persons to finance
16 the purchase of motor vehicles, to be used to assist the person
17 requesting the list to determine ownership of specific vehicles for the
18 purpose of determining whether or not to provide such financing.

19 In the event a list of registered and legal owners of motor
20 vehicles is used for any purpose other than that authorized in this
21 section, the manufacturer, governmental agency, commercial parking
22 company, authorized agent, contractor, financial institution, or their
23 authorized agents or contractors responsible for the unauthorized
24 disclosure or use will be denied further access to such information by
25 the department of licensing.

26 **Sec. 3.** RCW 46.16.023 and 1993 c 488 s 5 are each amended to read
27 as follows:

28 (1) Every owner or lessee of a vehicle seeking to apply for an
29 excise tax exemption under RCW 82.08.0287((~~7~~)) or 82.12.0282((~~7~~~~or~~
30 ~~82.44.015~~)) shall apply to the director for, and upon satisfactory
31 showing of eligibility, receive in lieu of the regular motor vehicle
32 license plates for that vehicle, special plates of a distinguishing
33 separate numerical series or design, as the director shall prescribe.
34 In addition to paying all other initial fees required by law, each
35 applicant for the special license plates shall pay an additional
36 license fee of twenty-five dollars upon the issuance of such plates.
37 The special fee shall be deposited in the motor vehicle fund.
38 Application for renewal of the license plates shall be as prescribed

1 for the renewal of other vehicle licenses. No renewal is required for
2 vehicles exempted under RCW 46.16.020.

3 (2) Whenever the ownership of a vehicle receiving special plates
4 under subsection (1) of this section is transferred or assigned, the
5 plates shall be removed from the motor vehicle, and if another vehicle
6 qualifying for special plates is acquired, the plates shall be
7 transferred to that vehicle for a fee of five dollars, and the director
8 shall be immediately notified of the transfer of the plates. Otherwise
9 the removed plates shall be immediately forwarded to the director to be
10 canceled. Whenever the owner or lessee of a vehicle receiving special
11 plates under subsection (1) of this section is for any reason relieved
12 of the tax-exempt status, the special plates shall immediately be
13 forwarded to the director along with an application for replacement
14 plates and the required fee. Upon receipt the director shall issue the
15 license plates that are otherwise provided by law.

16 (3) Any person who knowingly makes any false statement of a
17 material fact in the application for a special plate under subsection
18 (1) of this section is guilty of a gross misdemeanor.

19 **Sec. 4.** RCW 46.16.070 and 1994 c 262 s 8 are each amended to read
20 as follows:

21 (1) In lieu of all other vehicle licensing fees, unless
22 specifically exempt, and in addition to the (~~excise tax prescribed in~~
23 ~~chapter 82.44 RCW and the~~) mileage fees prescribed for buses and
24 stages in RCW 46.16.125, there shall be paid and collected annually for
25 each truck, motor truck, truck tractor, road tractor, tractor, bus,
26 auto stage, or for hire vehicle with seating capacity of more than six,
27 based upon the declared combined gross weight or declared gross weight
28 thereof pursuant to the provisions of chapter 46.44 RCW, the following
29 licensing fees by such gross weight:

	DECLARED GROSS WEIGHT	SCHEDULE A	SCHEDULE B
30			
31	4,000 lbs.	\$ 37.00	\$ 37.00
32	6,000 lbs.	\$ 44.00	\$ 44.00
33	8,000 lbs.	\$ 55.00	\$ 55.00
34	10,000 lbs.	\$ 62.00	\$ 62.00
35	12,000 lbs.	\$ 72.00	\$ 72.00
36	14,000 lbs.	\$ 82.00	\$ 82.00
37	16,000 lbs.	\$ 92.00	\$ 92.00
38	18,000 lbs.	\$ 137.00	\$ 137.00
39	20,000 lbs.	\$ 152.00	\$ 152.00
40	22,000 lbs.	\$ 164.00	\$ 164.00

1	24,000 lbs.	\$ 177.00	\$ 177.00
2	26,000 lbs.	\$ 187.00	\$ 187.00
3	28,000 lbs.	\$ 220.00	\$ 220.00
4	30,000 lbs.	\$ 253.00	\$ 253.00
5	32,000 lbs.	\$ 304.00	\$ 304.00
6	34,000 lbs.	\$ 323.00	\$ 323.00
7	36,000 lbs.	\$ 350.00	\$ 350.00
8	38,000 lbs.	\$ 384.00	\$ 384.00
9	40,000 lbs.	\$ 439.00	\$ 439.00
10	42,000 lbs.	\$ 456.00	\$ 546.00
11	44,000 lbs.	\$ 466.00	\$ 556.00
12	46,000 lbs.	\$ 501.00	\$ 591.00
13	48,000 lbs.	\$ 522.00	\$ 612.00
14	50,000 lbs.	\$ 566.00	\$ 656.00
15	52,000 lbs.	\$ 595.00	\$ 685.00
16	54,000 lbs.	\$ 642.00	\$ 732.00
17	56,000 lbs.	\$ 677.00	\$ 767.00
18	58,000 lbs.	\$ 704.00	\$ 794.00
19	60,000 lbs.	\$ 750.00	\$ 840.00
20	62,000 lbs.	\$ 804.00	\$ 894.00
21	64,000 lbs.	\$ 822.00	\$ 912.00
22	66,000 lbs.	\$ 915.00	\$ 1,005.00
23	68,000 lbs.	\$ 954.00	\$ 1,044.00
24	70,000 lbs.	\$ 1,027.00	\$ 1,117.00
25	72,000 lbs.	\$ 1,098.00	\$ 1,188.00
26	74,000 lbs.	\$ 1,193.00	\$ 1,283.00
27	76,000 lbs.	\$ 1,289.00	\$ 1,379.00
28	78,000 lbs.	\$ 1,407.00	\$ 1,497.00
29	80,000 lbs.	\$ 1,518.00	\$ 1,608.00
30	82,000 lbs.	\$ 1,623.00	\$ 1,713.00
31	84,000 lbs.	\$ 1,728.00	\$ 1,818.00
32	86,000 lbs.	\$ 1,833.00	\$ 1,923.00
33	88,000 lbs.	\$ 1,938.00	\$ 2,028.00
34	90,000 lbs.	\$ 2,043.00	\$ 2,133.00
35	92,000 lbs.	\$ 2,148.00	\$ 2,238.00
36	94,000 lbs.	\$ 2,253.00	\$ 2,343.00
37	96,000 lbs.	\$ 2,358.00	\$ 2,448.00
38	98,000 lbs.	\$ 2,463.00	\$ 2,553.00
39	100,000 lbs.	\$ 2,568.00	\$ 2,658.00
40	102,000 lbs.	\$ 2,673.00	\$ 2,763.00
41	104,000 lbs.	\$ 2,778.00	\$ 2,868.00
42	105,500 lbs.	\$ 2,883.00	\$ 2,973.00

43 Schedule A applies to vehicles either used exclusively for hauling
44 logs or that do not tow trailers. Schedule B applies to vehicles that
45 tow trailers and are not covered under Schedule A.

1 Every truck, motor truck, truck tractor, and tractor exceeding
2 6,000 pounds empty scale weight registered under chapter 46.16, 46.87,
3 or 46.88 RCW shall be licensed for not less than one hundred fifty
4 percent of its empty weight unless the amount would be in excess of the
5 legal limits prescribed for such a vehicle in RCW 46.44.041 or
6 46.44.042, in which event the vehicle shall be licensed for the maximum
7 weight authorized for such a vehicle or unless the vehicle is used only
8 for the purpose of transporting any well drilling machine, air
9 compressor, rock crusher, conveyor, hoist, donkey engine, cook house,
10 tool house, bunk house, or similar machine or structure attached to or
11 made a part of such vehicle.

12 The following provisions apply when increasing gross or combined
13 gross weight for a vehicle licensed under this section:

14 (a) The new license fee will be one-twelfth of the fee listed above
15 for the new gross weight, multiplied by the number of months remaining
16 in the period for which licensing fees have been paid, including the
17 month in which the new gross weight is effective.

18 (b) Upon surrender of the current certificate of registration or
19 cab card, the new licensing fees due shall be reduced by the amount of
20 the licensing fees previously paid for the same period for which new
21 fees are being charged.

22 (2) The proceeds from the fees collected under subsection (1) of
23 this section shall be distributed in accordance with RCW 46.68.035.

24 **Sec. 5.** RCW 46.16.305 and 1997 c 291 s 6 and 1997 c 241 s 10 are
25 each reenacted and amended to read as follows:

26 The department shall continue to issue the categories of special
27 plates issued by the department under the sections repealed under
28 section 12 (1) through (7), chapter 250, Laws of 1990. Special license
29 plates issued under those repealed sections before January 1, 1991, are
30 valid to the extent and under the conditions provided in those repealed
31 sections. The following conditions, limitations, or requirements apply
32 to certain special license plates issued after January 1, 1991:

33 (1) A horseless carriage plate and a plate or plates issued for
34 collectors' vehicles more than thirty years old, upon payment of the
35 initial fees required by law and the additional special license plate
36 fee established by the department, are valid for the life of the
37 vehicle for which application is approved by the department. When a

1 single plate is issued, it shall be displayed on the rear of the
2 vehicle.

3 (2) The department may issue special license plates denoting
4 amateur radio operator status only to persons having a valid official
5 radio operator license issued by the federal communications commission.

6 (3) The department shall issue one set of special license plates to
7 each resident of this state who has been awarded the Congressional
8 Medal of Honor for use on a passenger vehicle registered to that
9 person. The department shall issue the plate without the payment of
10 licensing fees (~~and motor vehicle excise tax~~).

11 (4) The department may issue for use on only one motor vehicle
12 owned by the qualified applicant special license plates denoting that
13 the recipient of the plate is a survivor of the attack on Pearl Harbor
14 on December 7, 1941, to persons meeting all of the following criteria:

15 (a) Is a resident of this state;

16 (b) Was a member of the United States Armed Forces on December 7,
17 1941;

18 (c) Was on station on December 7, 1941, during the hours of 7:55
19 a.m. to 9:45 a.m. Hawaii time at Pearl Harbor, the island of Oahu, or
20 offshore at a distance not to exceed three miles;

21 (d) Received an honorable discharge from the United States Armed
22 Forces; and

23 (e) Is certified by a Washington state chapter of the Pearl Harbor
24 survivors association as satisfying the qualifications in (c) of this
25 subsection.

26 The department may issue such plates to the surviving spouse of any
27 deceased Pearl Harbor survivor who met the requirements of this
28 subsection. If the surviving spouse remarries, he or she shall return
29 the special plates to the department within fifteen days and apply for
30 regular plates. The surviving spouse must be a resident of this state.

31 The department shall issue these plates upon payment by the
32 applicant of all other license fees, but the department may not set or
33 charge an additional fee for these special license plates.

34 (5) The department shall replace, free of charge, special license
35 plates issued under subsections (3) and (4) of this section if they are
36 lost, stolen, damaged, defaced, or destroyed. Such plates shall remain
37 with the persons upon transfer or other disposition of the vehicle for
38 which they were initially issued, and may be used on another vehicle

1 registered to the recipient in accordance with the provisions of RCW
2 46.16.316(1).

3 **Sec. 6.** RCW 46.16.371 and 1987 c 237 s 1 are each amended to read
4 as follows:

5 (1) Every honorary consul or official representative of any foreign
6 government who is a citizen or resident of the United States of
7 America, duly licensed and holding an exequatur issued by the
8 department of state of the United States of America is entitled to
9 apply to the director for, and upon satisfactory showing, and upon
10 payment of regular license fees (~~(and excise tax)~~), to receive, in lieu
11 of the regular motor vehicle license plates, such special plates of a
12 distinguishing color and running in a separate numerical series, as the
13 director shall prescribe. Application for renewal of the license
14 plates shall be as prescribed for the license renewal of other
15 vehicles.

16 (2) Whenever the owner or lessee as provided in subsection (1) of
17 this section transfers or assigns his interest or title in the motor
18 vehicle to which the special plates were attached, the plates shall be
19 removed from the motor vehicle, and if another vehicle is acquired,
20 attached thereto, and the director shall be immediately notified of the
21 transfer of the plates; otherwise the removed plates shall be
22 immediately forwarded to the director to be destroyed. Whenever the
23 owner or lessee as provided in subsection (1) of this section is for
24 any reason relieved of his duties as an honorary consul or official
25 representative of a foreign government, he shall immediately forward
26 the special plates to the director, who shall upon receipt thereof
27 provide such plates as are otherwise provided by law.

28 **Sec. 7.** RCW 46.16.374 and 1996 c 139 s 1 are each amended to read
29 as follows:

30 (1) If the eligible applicant bears the entire cost of plate
31 production, the department shall provide for the issuance of special
32 license plates, in lieu of regular motor vehicle license plates, for
33 passenger vehicles having manufacturers' rated carrying capacities of
34 one ton or less that are owned or leased by an officer of the Taipei
35 Economic and Cultural Office. The department shall issue the special
36 license plates in a distinguishing color, running in a separate
37 numerical series, and bearing the words "Foreign Organization." A

1 vehicle for which special license plates are issued under this section
2 is exempt from (~~regular license fees under RCW 46.16.060, excise tax~~
3 ~~under RCW 82.44.020, and~~) any (~~additional~~) vehicle license fees
4 imposed under RCW 82.80.020.

5 (2) Whenever the owner or lessee as provided in subsection (1) of
6 this section transfers or assigns the interest or title in the motor
7 vehicle for which the special plates were issued, the plates must be
8 removed from the motor vehicle, and if another qualified vehicle is
9 acquired, attached to that vehicle, and the director must be
10 immediately notified of the transfer of the plates; otherwise the
11 removed plates must be immediately forwarded to the director to be
12 destroyed. Whenever the owner or lessee as provided in subsection (1)
13 of this section is for any reason relieved of his or her duties as a
14 representative of a recognized foreign organization, he or she shall
15 immediately forward the special plates to the director, who shall upon
16 receipt dispose of the plates as otherwise provided by law.

17 **Sec. 8.** RCW 46.16.480 and 1967 c 202 s 6 are each amended to read
18 as follows:

19 The original purchaser of a motor vehicle, for which a temporary
20 license as provided in RCW 46.16.460 has been issued, shall not be
21 subject to the sales tax(~~(,)~~) or use tax(~~(, or motor vehicle excise~~
22 ~~tax)~~) during the effective period of such license or thereafter unless
23 the motor vehicle, after the effective period of such license, is still
24 in this state or within a period of one year after the effective period
25 of such license is returned to this state.

26 **Sec. 9.** RCW 46.16.630 and 1997 c 241 s 11 are each amended to read
27 as follows:

28 Application for registration of a moped shall be made to the
29 department of licensing in such manner and upon such forms as the
30 department shall prescribe, and shall state the name and address of
31 each owner of the moped to be registered, the vehicle identification
32 number, and such other information as the department may require, and
33 shall be accompanied by a registration fee of three dollars. Upon
34 receipt of the application and the application fee, the moped shall be
35 registered and a registration number assigned, which shall be affixed
36 to the moped in the manner as provided by rules adopted by the

1 department. The registration provided in this section shall be valid
2 for a period of twelve months.

3 Every owner of a moped in this state shall renew the registration,
4 in such manner as the department shall prescribe, for an additional
5 period of twelve months, upon payment of a renewal fee of three
6 dollars.

7 Any person acquiring a moped already validly registered must,
8 within fifteen days of the acquisition or purchase of the moped, make
9 application to the department for transfer of the registration, and the
10 application shall be accompanied by a transfer fee of one dollar and
11 twenty-five cents.

12 ~~((The registration fees provided in this section shall be in lieu
13 of any personal property tax or the vehicle excise tax imposed by
14 chapter 82.44 RCW.))~~

15 The department shall, at the time the registration number is
16 assigned, make available a decal or other identifying device to be
17 displayed on the moped. A fee of one dollar and fifty cents shall be
18 charged for the decal or other identifying device.

19 The provisions of RCW 46.01.130 and 46.01.140 shall apply to
20 applications for the issuance of registration numbers or renewals or
21 transfers thereof for mopeds as they do to the issuance of vehicle
22 licenses, the appointment of agents, and the collection of application
23 fees. Except for the fee collected pursuant to RCW 46.01.140, all fees
24 collected under this section shall be deposited in the motor vehicle
25 fund.

26 **Sec. 10.** RCW 46.70.051 and 1997 c 432 s 4 are each amended to read
27 as follows:

28 (1) After the application has been filed, the fee paid, and bond
29 posted, if required, the department shall, if no denial order is in
30 effect and no proceeding is pending under RCW 46.70.101, issue the
31 appropriate license, which license, in the case of a vehicle dealer,
32 shall designate the classification of the dealer. Nothing prohibits a
33 vehicle dealer from obtaining licenses for more than one
34 classification, and nothing prevents any vehicle dealer from dealing in
35 other classes of vehicles on an isolated basis.

36 (2) An auction company licensed under chapter 18.11 RCW may sell at
37 auction all classifications of vehicles under a motor vehicle dealer's

1 license issued under this chapter including motor vehicles,
2 miscellaneous type vehicles, and mobile homes and travel trailers.

3 (3) At the time the department issues a vehicle dealer license, the
4 department shall provide to the dealer a current, up-to-date vehicle
5 dealer manual setting forth the various statutes and rules applicable
6 to vehicle dealers. In addition, at the time any such license is
7 renewed under RCW 46.70.083, the department shall provide the dealer
8 with any updates or current revisions to the vehicle dealer manual.

9 (4) The department may contract with responsible private parties to
10 provide them elements of the vehicle data base on a regular basis. The
11 private parties may only disseminate this information to licensed
12 vehicle dealers.

13 (a) Subject to the disclosure agreement provisions of RCW 46.12.380
14 and the requirements of Executive Order 97-01, the department may
15 provide to the contracted private parties the following information:

16 (i) All vehicle and title data necessary to accurately disclose
17 known title defects, brands, or flags and odometer discrepancies;

18 (ii) All registered and legal owner information necessary to
19 determine true ownership of the vehicle and the existence of any
20 recorded liens, including but not limited to liens of the department of
21 social and health services or its successor; and

22 (iii) Any data in the department's possession necessary to
23 calculate the ~~((motor vehicle excise tax,))~~ license~~((,))~~ and
24 registration fees including information necessary to determine the
25 applicability of regional transit authority ~~((excise and))~~ use tax
26 surcharges.

27 (b) The department may provide this information in any form the
28 contracted private party and the department agree upon, but if the data
29 is to be transmitted over the Internet or similar public network from
30 the department to the contracted private party, it must be encrypted.

31 (c) The department shall give these contracted private parties
32 advance written notice of any change in the information referred to in
33 (a)(i), (ii), or (iii) of this subsection~~((, including information
34 pertaining to the calculation of motor vehicle excise taxes))~~.

35 (d) The department shall revoke a contract made under this
36 subsection (4) with a private party who disseminates information from
37 the vehicle data base to anyone other than a licensed vehicle dealer.
38 A private party who obtains information from the vehicle data base
39 under a contract with the department and disseminates any of that

1 information to anyone other than a licensed vehicle dealer is guilty of
2 a gross misdemeanor punishable under chapter 9A.20 RCW.

3 (e) Nothing in this subsection (4) authorizes a vehicle dealer or
4 any other organization or entity not otherwise appointed as a vehicle
5 licensing subagent under RCW 46.01.140 to perform any of the functions
6 of a vehicle licensing subagent so appointed.

7 **Sec. 11.** RCW 46.70.061 and 1990 c 250 s 65 are each amended to
8 read as follows:

9 (1) The annual fees for original licenses issued for twelve
10 consecutive months from the date of issuance under this chapter shall
11 be:

12 (a) Vehicle dealers, principal place of business for each and every
13 license classification: Five hundred dollars;

14 (b) Vehicle dealers, each subagency: Fifty dollars; temporary
15 subagency: Twenty-five dollars;

16 (c) Vehicle manufacturers: Five hundred dollars.

17 (2) The annual fee for renewal of any license issued pursuant to
18 this chapter shall be:

19 (a) Vehicle dealers, principal place of business for each and every
20 license classification: Two hundred fifty dollars;

21 (b) Vehicle dealer, each and every subagency: Twenty-five dollars;

22 (c) Vehicle manufacturers: Two hundred fifty dollars.

23 If any licensee fails or neglects to apply for such renewal within
24 thirty days after the expiration of the license, or assigned renewal
25 date under a staggered licensing system, the license shall be declared
26 canceled by the director, in which case the licensee will be required
27 to apply for an original license and pay the fee required for the
28 original license.

29 (3) The fee for the transfer to another location of any license
30 classification issued pursuant to this chapter shall be twenty-five
31 dollars.

32 (4) The fee for vehicle dealer license plates and manufacturer
33 license plates shall be the amount required by law for vehicle license
34 plates exclusive of (~~excise tax, except those specified in RCW~~
35 ~~82.44.030, and~~) gross weight and tonnage fees.

36 (5) All fees collected under this chapter shall be deposited in the
37 state treasury and credited to the motor vehicle fund.

1 (~~(6) The fees prescribed in this section are in addition to any~~
2 ~~excise taxes imposed by chapter 82.44 RCW.~~)

3 **Sec. 12.** RCW 82.36.280 and 1998 c 176 s 36 are each amended to
4 read as follows:

5 Any person who uses any motor vehicle fuel for the purpose of
6 operating any internal combustion engine not used on or in conjunction
7 with any motor vehicle licensed to be operated over and along any of
8 the public highways, and as the motive power thereof, upon which motor
9 vehicle fuel excise tax has been paid, shall be entitled to and shall
10 receive a refund of the amount of the motor vehicle fuel excise tax
11 paid on each gallon of motor vehicle fuel so used, whether such motor
12 vehicle fuel excise tax has been paid either directly to the vendor
13 from whom the motor vehicle fuel was purchased or indirectly by adding
14 the amount of such excise tax to the price of such fuel. No refund
15 shall be made for motor vehicle fuel consumed by any motor vehicle as
16 herein defined that is required to be registered and licensed as
17 provided in chapter 46.16 RCW; and is operated over and along any
18 public highway except that a refund shall be allowed for motor vehicle
19 fuel consumed:

20 (1) In a motor vehicle owned by the United States that is operated
21 off the public highways for official use;

22 (2) By auxiliary equipment not used for motive power, provided such
23 consumption is accurately measured by a metering device that has been
24 specifically approved by the department or is established by either of
25 the following formulae:

26 (a) For fuel used in pumping fuel or heating oils by a power take-
27 off unit on a delivery truck, refund shall be allowed claimant for tax
28 paid on fuel purchased at the rate of three-fourths of one gallon for
29 each one thousand gallons of fuel delivered: PROVIDED, That claimant
30 when presenting his or her claim to the department in accordance with
31 the provisions of this chapter, shall provide to said claim, invoices
32 of fuel oil delivered, or such other appropriate information as may be
33 required by the department to substantiate his or her claim; or

34 (b) For fuel used in operating a power take-off unit on a cement
35 mixer truck or load compactor on a garbage truck, claimant shall be
36 allowed a refund of twenty-five percent of the tax paid on all fuel
37 used in such a truck; and

1 (c) The department is authorized to establish by rule additional
2 formulae for determining fuel usage when operating other types of
3 equipment by means of power take-off units when direct measurement of
4 the fuel used is not feasible. The department is also authorized to
5 adopt rules regarding the usage of on board computers for the
6 production of records required by this chapter.

7 **Sec. 13.** RCW 82.36.290 and 1961 c 15 s 82.36.290 are each amended
8 to read as follows:

9 Every person who purchases and uses any motor vehicle fuel as an
10 ingredient for manufacturing or for cleaning or dyeing or for some
11 other similar purpose and upon which the motor vehicle fuel excise tax
12 has been paid shall be entitled to and shall receive a refund of the
13 amount of the motor vehicle fuel excise tax paid on each gallon of
14 motor vehicle fuel so used, whether such motor vehicle fuel excise tax
15 has been paid either directly to the vendor from whom the motor vehicle
16 fuel was purchased or indirectly by adding the amount of such excise
17 tax to the price of such fuel.

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