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HOUSE BILL 1142

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State of Washington                      58th Legislature                      2003 Regular Session

By Representatives McIntire, Armstrong, Dunshee, Cooper, O'Brien, Kenney, Linville, Kagi and Chase

Read first time 01/20/2003.      Referred to Committee on Fisheries, Ecology & Parks.

1            AN ACT Relating to state parks and outdoor recreation funding;  
2 amending RCW 82.49.010, 82.49.030, 82.49.040, 82.49.050, 82.49.060, and  
3 82.49.065; adding new sections to chapter 79A.25 RCW; adding new  
4 sections to chapter 82.49 RCW; and providing an effective date.

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

6            NEW SECTION.    **Sec. 1.** A new section is added to chapter 79A.25 RCW  
7 to read as follows:

8            The legislature finds that state parks and outdoor recreation lands  
9 require ongoing capital improvement and maintenance. The legislature  
10 also recognizes that state natural resource agencies are facing a  
11 backlog of deferred maintenance and capital improvements. Therefore,  
12 it is the policy of the state to provide a dedicated source of funding  
13 for capital improvements and maintenance of state parks and outdoor  
14 recreation lands to protect the state's investment in these lands.

15           NEW SECTION.    **Sec. 2.** A new section is added to chapter 79A.25 RCW  
16 to read as follows:

17           The parks and outdoor recreation lands investment account is  
18 created in the state treasury. Money placed in the account shall

1 include tax receipts as provided in section 3 of this act and any other  
2 money appropriated to the account by the legislature. Money in the  
3 account may be spent only after appropriation. The interagency  
4 committee for outdoor recreation shall administer the account.  
5 Expenditures from the account must be used for capital improvements and  
6 maintenance of state parks and outdoor recreation lands managed by the  
7 state parks and recreation commission, the department of fish and  
8 wildlife, and the department of natural resources. At least two-thirds  
9 of the expenditures must be used for capital improvements.

10 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.49 RCW  
11 to read as follows:

12 The definitions in this section apply throughout this chapter  
13 unless the context clearly requires otherwise.

- 14 (1) "Camper" has the same meaning as under RCW 46.04.085.  
15 (2) "Motor home" has the same meaning as under RCW 46.04.305.  
16 (3) "Travel trailer" has the same meaning as under RCW 46.04.623.

17 **Sec. 4.** RCW 82.49.010 and 2000 c 229 s 5 are each amended to read  
18 as follows:

- 19 (1)(a) An excise tax is imposed for the privilege of using:  
20 (i) A vessel upon the waters of this state, except vessels exempt  
21 under RCW 82.49.020; or  
22 (ii) A motor home, travel trailer, or camper in this state, except  
23 those exempt under this chapter.

24 (b) The annual amount of the excise tax is one-half of one percent  
25 of fair market value, as determined under this chapter, or five  
26 dollars, whichever is greater. Violation of this subsection is a  
27 misdemeanor.

28 (2) Persons who are required under chapter 88.02 RCW to register a  
29 vessel in this state and who register the vessel in another state or  
30 foreign country and avoid the Washington watercraft excise tax are  
31 guilty of a gross misdemeanor and are liable for such unpaid excise  
32 tax. The department of revenue may assess and collect the unpaid  
33 excise tax under chapter 82.32 RCW, including the penalties and  
34 interest provided in chapter 82.32 RCW.

35 (3) The excise tax upon a vessel registered for the first time in  
36 this state shall be imposed for a twelve-month period, including the

1 month in which the vessel is registered, unless the director of  
2 licensing extends or diminishes vessel registration periods for the  
3 purpose of staggered renewal periods under RCW 88.02.050. A vessel is  
4 registered for the first time in this state when the vessel was not  
5 registered in this state for the immediately preceding registration  
6 year, or when the vessel was registered in another jurisdiction for the  
7 immediately preceding year. The excise tax on vessels required to be  
8 registered in this state on June 30, 1983, shall be paid by June 30,  
9 1983.

10 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.49 RCW  
11 to read as follows:

12 The motor homes, travel trailers, and campers specified in this  
13 section are exempt from tax under this chapter.

14 (1) An unoccupied motor home, travel trailer, or camper when it is  
15 part of an inventory held for sale by a manufacturer or dealer in the  
16 course of business;

17 (2) A motor home, travel trailer, or camper owned by a government  
18 or political subdivision thereof;

19 (3) A motor home, travel trailer, or camper owned by a nonresident  
20 and currently licensed in another state, unless the motor home, travel  
21 trailer, or camper is required by law to be licensed in this state.  
22 For the purposes of this subsection (3) only, a camper owned by a  
23 nonresident is considered licensed in another state if the vehicle to  
24 which the camper is attached is currently licensed in another state;

25 (4) A motor home, travel trailer, or camper eligible to be used  
26 under a dealer's license plate.

27 **Sec. 6.** RCW 82.49.030 and 2000 c 103 s 18 are each amended to read  
28 as follows:

29 (1)(a) The excise tax on vessels imposed under this chapter is due  
30 and payable to the department of licensing or its agents at the time of  
31 registration of a vessel. The department of licensing shall not issue  
32 or renew a registration for a vessel until the tax is paid in full.

33 (b) The excise tax on a motor home, travel trailer, or camper may  
34 be paid to the department of licensing or its agents at the time of  
35 registration, but is not required to be paid at that time. Tax not  
36 paid at the time of registration must be paid to the department of

1 revenue, in the manner provided by the department. Tax is due under  
2 this chapter on a motor home, travel trailer, or camper whether  
3 registered or not. Chapter 82.32 RCW applies to tax imposed under this  
4 chapter unless the tax is paid at the time of registration.

5 (2) The excise tax collected under this chapter shall be deposited  
6 in the general fund. The excise tax collected under this chapter on  
7 motor homes, travel trailers, and campers shall be deposited in the  
8 parks and outdoor recreation lands investment account.

9 **Sec. 7.** RCW 82.49.040 and 1983 c 7 s 11 are each amended to read  
10 as follows:

11 The department of revenue shall prepare at least once each year a  
12 depreciation schedule for use in the determination of fair market value  
13 for the purposes of this chapter. The schedule shall be based upon  
14 information available to the department of revenue pertaining to the  
15 current fair market value of vessels, motor homes, travel trailers, and  
16 campers. The fair market value (~~of a vessel~~) for the purposes of  
17 this chapter shall be based on the most recent purchase price  
18 depreciated according to the year of the most recent purchase (~~of the~~  
19 ~~vessel~~). The most recent purchase price is the consideration, whether  
20 money, credit, rights, or other property expressed in terms of money,  
21 paid or given or contracted to be paid or given by the purchaser to the  
22 seller (~~for the vessel~~).

23 **Sec. 8.** RCW 82.49.050 and 1983 c 7 s 12 are each amended to read  
24 as follows:

25 (1) If a vessel, motor home, travel trailer, or camper has been  
26 acquired by lease or gift, or the most recent purchase price (~~of a~~  
27 ~~vessel~~) is not known to the owner, the department of revenue shall  
28 appraise the vessel, motor home, travel trailer, or camper before  
29 registration or payment of tax.

30 (2) If after registration or payment of tax the department of  
31 revenue determines that the purchase price stated by the owner is not  
32 a reasonable representation of the true fair market value (~~of a~~  
33 ~~vessel~~) at the time of purchase, the department of revenue shall  
34 appraise the vessel, motor home, travel trailer, or camper.

35 (3) If a vessel, motor home, travel trailer, or camper is homemade,  
36 the owner shall make a notarized declaration of fair market value. The

1 fair market value (~~(of the vessel)~~) for the purposes of this chapter  
2 shall be the declared value, unless after registration the department  
3 of revenue determines that the declared value is not a reasonable  
4 representation of the true fair market value (~~(of the vessel)~~) in which  
5 case the department of revenue shall appraise the vessel, motor home,  
6 travel trailer, or camper.

7 (4) If the department of revenue appraises a vessel, motor home,  
8 travel trailer, or camper, the fair market value (~~(of the vessel)~~) for  
9 the purposes of this chapter shall be the appraised value. If the  
10 vessel, motor home, travel trailer, or camper has been registered  
11 before appraisal, the department of revenue shall refund any  
12 overpayment of tax to the owner or notify the owner of any additional  
13 tax due. The owner shall pay any additional tax due within thirty days  
14 after notification by the department.

15 **Sec. 9.** RCW 82.49.060 and 1993 c 33 s 1 are each amended to read  
16 as follows:

17 (1) Any vessel, motor home, travel trailer, or camper owner  
18 disputing an appraised value under RCW 82.49.050 or disputing whether  
19 the vessel, motor home, travel trailer, or camper is taxable, may  
20 petition for a conference with the department as provided under RCW  
21 82.32.160, or for reduction of the tax due as provided under RCW  
22 82.32.170.

23 (2) Any vessel, motor home, travel trailer, or camper owner having  
24 received a notice of denial of a petition or a notice of determination  
25 made for the owner's vessel, motor home, travel trailer, or camper  
26 under RCW 82.32.160 or 82.32.170 may appeal to the board of tax appeals  
27 as provided under RCW 82.03.190. In deciding a case appealed under  
28 this section, the board of tax appeals may require an independent  
29 appraisal of the vessel, motor home, travel trailer, or camper. The  
30 cost of the independent appraisal shall be apportioned between the  
31 department and the (~~vessel~~) owner as provided by the board.

32 **Sec. 10.** RCW 82.49.065 and 1992 c 154 s 4 are each amended to read  
33 as follows:

34 Whenever any person has paid a (~~vessel~~) license fee, and with the  
35 fee has paid an excise tax imposed under this chapter, and the director  
36 of licensing determines that the payor is entitled to a refund of the

1 entire amount of the license fee as provided by law, then the payor  
2 shall also be entitled to a refund of the entire excise tax collected  
3 under this chapter together with interest at the rate specified in RCW  
4 82.32.060. If the director determines that any person is entitled to  
5 a refund of only a part of the license fee paid, the payor shall be  
6 entitled to a refund of the difference, if any, between the excise tax  
7 collected and that which should have been collected together with  
8 interest at the rate specified in RCW 82.32.060. The state treasurer  
9 shall determine the amount of such refund by reference to the  
10 applicable excise tax schedule prepared by the department of revenue in  
11 cooperation with the department of licensing.

12 If no claim is to be made for the refund of the license fee, or any  
13 part of the fee, but claim is made by any person that he or she has  
14 paid an erroneously excessive amount of excise tax, the department of  
15 licensing shall determine in the manner generally provided in this  
16 chapter the amount of such excess, if any, that has been paid and shall  
17 certify to the state treasurer that the person is entitled to a refund  
18 in that amount together with interest at the rate specified in RCW  
19 82.32.060.

20 If due to error a person has been required to pay an excise tax  
21 pursuant to this chapter and a license fee (~~(under chapter 88.02 RCW)~~)  
22 which amounts to an overpayment of ten dollars or more, such person  
23 shall be entitled to a refund of the entire amount of such overpayment,  
24 together with interest at the rate specified in RCW 82.32.060,  
25 regardless of whether a refund of the overpayment has been requested.  
26 If due to error the department or its agents has failed to collect the  
27 full amount of the license fee and excise tax due, which underpayment  
28 is in the amount of ten dollars or more, the department shall charge  
29 and collect such additional amount as will constitute full payment of  
30 the tax and any penalties or interest at the rate specified in RCW  
31 82.32.050.

32 If the department approves the claim, it shall notify the state  
33 treasurer to that effect and the treasurer shall make such approved  
34 refunds and the other refunds provided for in this section from the  
35 general fund and shall mail or deliver the same to the person entitled  
36 to the refund.

37 Any person who makes a false statement under which he or she

1 obtains a refund to which he or she is not entitled under this section  
2 is guilty of a gross misdemeanor.

3 NEW SECTION. **Sec. 11.** This act takes effect October 1, 2003.

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