
SUBSTITUTE SENATE BILL 5775

State of Washington

58th Legislature

2003 Regular Session

By Senate Committee on Parks, Fish & Wildlife (originally sponsored by Senators Oke, Doumit, Swecker, Carlson, McAuliffe, Rasmussen, Winsley, Regala, Brown, Prentice, Fairley, Schmidt, Kohl-Welles, Shin and Jacobsen)

READ FIRST TIME 02/19/03.

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 a new section to chapter 79A.25 RCW; adding new
4 sections to chapter 82.49 RCW; creating a new section; and providing an
5 effective date.

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

7 NEW SECTION. **Sec. 1.** The legislature finds that the state parks
8 and recreation commission, the department of natural resources, and the
9 fish and wildlife commission have difficulty maintaining recreation
10 sites they own because of insufficient funds. The legislature also
11 finds that the lack of funds to maintain and repair these recreation
12 sites may result in the closure of some of these sites to the public at
13 a time when the demand for outdoor recreation areas continues to
14 increase. Therefore, it is the policy of the state to provide a
15 dedicated source of funding for capital improvements, operations, and
16 maintenance of state parks and outdoor recreation lands to protect the
17 state's investment in these lands.

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

3 The parks and outdoor recreation lands investment account is
4 created in the state treasury. Money placed in the account includes
5 tax receipts identified for this purpose under RCW 82.49.030, and any
6 other money appropriated to the account by the legislature. Money in
7 the account may be spent only after appropriation. Expenditures from
8 the account may be used only for operation, maintenance, and capital
9 improvements of state parks and outdoor recreation lands, and
10 appropriated as follows: (1) Twenty percent to the department of fish
11 and wildlife; (2) twenty percent to the department of natural
12 resources; and (3) sixty percent to the state parks and recreation
13 commission. The percentage appropriated to the state parks and
14 recreation commission must be reduced by the estimated amount to be
15 collected during the biennium from a vehicle parking permit.

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

18 The definitions in this section apply throughout this chapter
19 unless the context clearly requires otherwise.

20 (1) "Camper" has the same meaning as under RCW 46.04.085.

21 (2) "Motor home" has the same meaning as under RCW 46.04.305.

22 (3) "Travel trailer" has the same meaning as under RCW 46.04.623.

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

25 (1)(a) An excise tax is imposed for the privilege of using:

26 (i) A vessel upon the waters of this state, except vessels exempt
27 under RCW 82.49.020; or

28 (ii) A motor home, travel trailer, or camper in this state, except
29 those exempt under this chapter.

30 (b) The annual amount of the excise tax for a vessel under (a)(i)
31 of this subsection is one-half of one percent of fair market value, as
32 determined under this chapter, or five dollars, whichever is greater.
33 The annual amount of the excise tax for a motor home, travel trailer,
34 or camper in (a)(i) of this subsection is eight-tenths of one percent
35 of fair market value. Violation of this subsection is a misdemeanor.

1 (2) Persons who are required under chapter 88.02 RCW to register a
2 vessel in this state and who register the vessel in another state or
3 foreign country and avoid the Washington watercraft excise tax are
4 guilty of a gross misdemeanor and are liable for such unpaid excise
5 tax. The department of revenue may assess and collect the unpaid
6 excise tax under chapter 82.32 RCW, including the penalties and
7 interest provided in chapter 82.32 RCW.

8 (3) The excise tax upon a vessel registered for the first time in
9 this state shall be imposed for a twelve-month period, including the
10 month in which the vessel is registered, unless the director of
11 licensing extends or diminishes vessel registration periods for the
12 purpose of staggered renewal periods under RCW 88.02.050. A vessel is
13 registered for the first time in this state when the vessel was not
14 registered in this state for the immediately preceding registration
15 year, or when the vessel was registered in another jurisdiction for the
16 immediately preceding year. The excise tax on vessels required to be
17 registered in this state on June 30, 1983, shall be paid by June 30,
18 1983.

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

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

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

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

28 (3) A motor home, travel trailer, or camper owned by a nonresident
29 and currently licensed in another state, unless the motor home, travel
30 trailer, or camper is required by law to be licensed in this state.
31 For the purposes of this subsection (3) only, a camper owned by a
32 nonresident is considered licensed in another state if the vehicle to
33 which the camper is attached is currently licensed in another state;

34 (4) A motor home, travel trailer, or camper eligible to be used
35 under a dealer's license plate;

36 (5) A park trailer, as defined in RCW 46.04.622, that has
37 substantially lost its identity as a mobile unit by virtue of its being

1 permanently sited in location and placed on a foundation of either
2 posts or blocks with connections with sewer, water, or other utilities
3 for the operation of installed fixtures and appliances.

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

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

10 (b) The excise tax on a motor home, travel trailer, or camper may
11 be paid to the department of licensing or its agents at the time of
12 registration, but is not required to be paid at that time. Tax not
13 paid at the time of registration must be paid to the department of
14 revenue, in the manner provided by the department. Tax is due under
15 this chapter on a motor home, travel trailer, or camper whether
16 registered or not. Chapter 82.32 RCW applies to tax imposed under this
17 chapter unless the tax is paid at the time of registration.

18 (2) The excise tax collected under this chapter shall be deposited
19 in the general fund. The excise tax collected under this chapter on
20 motor homes, travel trailers, and campers shall be deposited in the
21 parks and outdoor recreation lands investment account created in
22 section 2 of this act.

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

25 The department of revenue shall prepare at least once each year a
26 depreciation schedule for use in the determination of fair market value
27 for the purposes of this chapter. The schedule shall be based upon
28 information available to the department of revenue pertaining to the
29 current fair market value of vessels, motor homes, travel trailers, and
30 campers. The fair market value (~~(of a vessel)~~) for the purposes of
31 this chapter shall be based on the most recent purchase price
32 depreciated according to the year of the most recent purchase (~~(of the~~
33 ~~vessel)~~). The most recent purchase price is the consideration, whether
34 money, credit, rights, or other property expressed in terms of money,
35 paid or given or contracted to be paid or given by the purchaser to the
36 seller (~~(for the vessel)~~).

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

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

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

13 (3) If a vessel, motor home, travel trailer, or camper is homemade,
14 the owner shall make a notarized declaration of fair market value. The
15 fair market value (~~(of the vessel)~~) for the purposes of this chapter
16 shall be the declared value, unless after registration the department
17 of revenue determines that the declared value is not a reasonable
18 representation of the true fair market value (~~(of the vessel)~~) in which
19 case the department of revenue shall appraise the vessel, motor home,
20 travel trailer, or camper.

21 (4) If the department of revenue appraises a vessel, motor home,
22 travel trailer, or camper, the fair market value (~~(of the vessel)~~) for
23 the purposes of this chapter shall be the appraised value. If the
24 vessel, motor home, travel trailer, or camper has been registered
25 before appraisal, the department of revenue shall refund any
26 overpayment of tax to the owner or notify the owner of any additional
27 tax due. The owner shall pay any additional tax due within thirty days
28 after notification by the department.

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

31 (1) Any vessel, motor home, travel trailer, or camper owner
32 disputing an appraised value under RCW 82.49.050 or disputing whether
33 the vessel, motor home, travel trailer, or camper is taxable, may
34 petition for a conference with the department as provided under RCW
35 82.32.160, or for reduction of the tax due as provided under RCW
36 82.32.170.

1 (2) Any vessel, motor home, travel trailer, or camper owner having
2 received a notice of denial of a petition or a notice of determination
3 made for the owner's vessel, motor home, travel trailer, or camper
4 under RCW 82.32.160 or 82.32.170 may appeal to the board of tax appeals
5 as provided under RCW 82.03.190. In deciding a case appealed under
6 this section, the board of tax appeals may require an independent
7 appraisal of the vessel, motor home, travel trailer, or camper. The
8 cost of the independent appraisal shall be apportioned between the
9 department and the ((vessel)) owner as provided by the board.

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

12 Whenever any person has paid a ((vessel)) license fee, and with the
13 fee has paid an excise tax imposed under this chapter, and the director
14 of licensing determines that the payor is entitled to a refund of the
15 entire amount of the license fee as provided by law, then the payor
16 shall also be entitled to a refund of the entire excise tax collected
17 under this chapter together with interest at the rate specified in RCW
18 82.32.060. If the director determines that any person is entitled to
19 a refund of only a part of the license fee paid, the payor shall be
20 entitled to a refund of the difference, if any, between the excise tax
21 collected and that which should have been collected together with
22 interest at the rate specified in RCW 82.32.060. The state treasurer
23 shall determine the amount of such refund by reference to the
24 applicable excise tax schedule prepared by the department of revenue in
25 cooperation with the department of licensing.

26 If no claim is to be made for the refund of the license fee, or any
27 part of the fee, but claim is made by any person that he or she has
28 paid an erroneously excessive amount of excise tax, the department of
29 licensing shall determine in the manner generally provided in this
30 chapter the amount of such excess, if any, that has been paid and shall
31 certify to the state treasurer that the person is entitled to a refund
32 in that amount together with interest at the rate specified in RCW
33 82.32.060.

34 If due to error a person has been required to pay an excise tax
35 pursuant to this chapter and a license fee ((under chapter 88.02 RCW))
36 which amounts to an overpayment of ten dollars or more, such person
37 shall be entitled to a refund of the entire amount of such overpayment,

1 together with interest at the rate specified in RCW 82.32.060,
2 regardless of whether a refund of the overpayment has been requested.
3 If due to error the department or its agents has failed to collect the
4 full amount of the license fee and excise tax due, which underpayment
5 is in the amount of ten dollars or more, the department shall charge
6 and collect such additional amount as will constitute full payment of
7 the tax and any penalties or interest at the rate specified in RCW
8 82.32.050.

9 If the department approves the claim, it shall notify the state
10 treasurer to that effect and the treasurer shall make such approved
11 refunds and the other refunds provided for in this section from the
12 general fund and shall mail or deliver the same to the person entitled
13 to the refund.

14 Any person who makes a false statement under which he or she
15 obtains a refund to which he or she is not entitled under this section
16 is guilty of a gross misdemeanor.

17 NEW SECTION. **Sec. 11.** This act takes effect January 1, 2004.

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