
HOUSE BILL 3202

State of Washington 59th Legislature 2006 Regular Session

By Representatives Nixon, Dunn, Schindler, Talcott, Hinkle, Cox, Rodne, McCune, McDonald and Anderson

Read first time 01/25/2006. Referred to Committee on Transportation.

1 AN ACT Relating to establishing a lower, more fair, and more
2 accurate vehicle valuation schedule for the purpose of calculating
3 motor vehicle excise taxes; and adding a new section to chapter 82.44
4 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.44 RCW
7 to read as follows:

8 (1) Any taxing district imposing a motor vehicle excise tax must
9 use the depreciation schedule set forth in this section. The taxable
10 value equals the product of a percentage based on a vehicle's year of
11 service as provided in subsection (2) of this section, and the market
12 value of the vehicle.

13 (2) For the purpose of determining the tax due under this chapter,
14 the value of a truck-type power or trailing unit, or motor vehicle,
15 including a passenger vehicle, motorcycle, motor home, sport-utility
16 vehicle, or light-duty truck shall be the market value of the vehicle,
17 excluding applicable federal excise taxes, state and local sales or use
18 taxes, transportation or shipping costs, or preparatory or delivery

1 costs, multiplied by the following percentage based on year of service
2 of the vehicle since its most recent sale. The year in which a
3 purchase occurs shall be considered the first year of service.

4	Year of Service	Percentage
5	1	100%
6	2	75%
7	3	60%
8	4	50%
9	5	40%
10	6	30%
11	7	20%
12	8	10%
13	9 and over	5%

14 (3) The reissuance of title and registration for a truck-type power
15 or trailing unit or motor vehicle, including a passenger vehicle,
16 motorcycle, sport-utility vehicle, or a light-duty truck shall be
17 treated as a sale, and the latest purchase price of the truck-type
18 power or trailing unit or motor vehicle, including a passenger vehicle,
19 motorcycle, sport-utility vehicle, or a light-duty truck at that time,
20 as determined by the department from such information as may be
21 available, shall be considered its base value.

22 (4) If the purchase price is unavailable or otherwise
23 unascertainable or the reissuance of title and registration is the
24 result of a gift or inheritance, the department shall determine a value
25 equivalent to the latest purchase price, by using any information that
26 may be available, including any guidebook, report, or compendium of
27 recognized standing in the automotive industry or the selling price and
28 year of sale of the vehicle. The department may use an appraisal by
29 the county assessor. In valuing a vehicle for which the current value
30 or selling price is not indicative of the value of similar vehicles of
31 the same year and model, the department shall establish a value that
32 more closely represents the average value of similar vehicles of the
33 same year and model.

34 (5) For purposes of this chapter, "value" does not mean value

1 attributable to modifications of a motor vehicle and equipment that are
2 designed to facilitate the use or operation of the motor vehicle by a
3 disabled person.

4 (6) For purposes of this section, "market value" means the latest
5 purchase price.

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