

**HB 2201 - H AMD 534**

By Representative Harmsworth

SCOPE AND OBJECT 04/12/2017

1 On page 3, after line 9, insert the following:

2  
3 **"Sec. 3.** RCW 82.44.035 and 2010 c 161 s 910 are each amended to  
4 read as follows:

5 (1) For the purpose of determining any locally imposed motor  
6 vehicle excise tax, the value of a truck or trailer (~~shall be~~) is  
7 the latest purchase price of the vehicle, excluding applicable  
8 federal excise taxes, state and local sales or use taxes,  
9 transportation or shipping costs, or preparatory or delivery costs,  
10 multiplied by the following percentage based on year of service of  
11 the vehicle since last sale. The latest purchase year (~~shall be~~)  
12 is considered the first year of service.

	YEAR OF SERVICE	PERCENTAGE
13		
14	1	100
15	2	81
16	3	67
17	4	55
18	5	45
19	6	37
20	7	30
21	8	25
22	9	20
23	10	16
24	11	13
25	12	11
26	13	9
27	14	7

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(2) The reissuance of a certificate of title and registration certificate for a truck or trailer because of the installation of body or special equipment (~~((shall be))~~) is treated as a sale, and the value of the truck or trailer at that time, as determined by the department from such information as may be available, (~~((shall be))~~) is considered the latest purchase price.

(3) For the purpose of determining any locally imposed motor vehicle excise tax, the value of a vehicle other than a truck or trailer (~~((shall be eighty five percent of the manufacturer's base suggested retail price of the vehicle when first offered for sale as a new vehicle, excluding any optional equipment, applicable federal excise taxes, state and local sales or use taxes, transportation or shipping costs, or preparatory or delivery costs, multiplied by the applicable percentage listed in this subsection (3) based on year of service of the vehicle.~~

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

~~(a) The department shall determine a value using any information that may be available, including any guidebook, report, or compendium of recognized standing in the automotive industry or the selling price and year of sale of the vehicle. The department may use an appraisal by the county assessor. In valuing a vehicle for which the current value or selling price is not indicative of the value of similar vehicles of the same year and model, the department shall establish a value that more closely represents the average value of similar vehicles of the same year and model. The value determined in this subsection (3)(a) shall be divided by the applicable percentage listed in (b) of this subsection (3) to establish a value equivalent to a manufacturer's base suggested~~

1 ~~retail price and this value shall be multiplied by eighty-five~~  
2 ~~percent.~~

3 ~~(b) The year the vehicle is offered for sale as a new vehicle~~  
4 ~~shall be considered the first year of service.~~

5	YEAR OF SERVICE	PERCENTAGE
6	1	100
7	2	81
8	3	72
9	4	63
10	5	55
11	6	47
12	7	41
13	8	36
14	9	32
15	10	27
16	11	26
17	12	24
18	13	23
19	14	21
20	15	16
21	16 or older	10

22 ~~(4) For purposes of this chapter, value shall exclude value~~  
23 ~~attributable to modifications of a vehicle and equipment that are~~  
24 ~~designed to facilitate the use or operation of the vehicle by a person~~  
25 ~~with a disability)) must be based on base model Kelley blue book~~  
26 ~~values, or the national automobile dealers association values,~~  
27 ~~whichever is lower."~~

28  
29 Renumber the remaining section consecutively, correct any internal  
30 references accordingly, and correct the title.

31

**EFFECT:** Deletes the statutory valuation schedule for passenger vehicles and vehicles other than trucks or trailers and requires that the values of such vehicles is as shown for base models in the Kelley Blue Book or the National Automobile Dealers Association

values, whichever is lower.

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