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HOUSE BILL 2357

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State of Washington

65th Legislature

2018 Regular Session

By Representatives Reeves, Goodman, Fey, Tarleton, Frame, Valdez, Macri, and Pollet

Prefiled 01/03/18. Read first time 01/08/18. Referred to Committee on Transportation.

1 AN ACT Relating to allowing semiannual or quarterly payment plans  
2 for regional transit authority motor vehicle excise taxes; amending  
3 RCW 46.16A.110, 46.17.040, and 82.44.060; and creating a new section.

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

5 **Sec. 1.** RCW 46.16A.110 and 2014 c 80 s 3 are each amended to  
6 read as follows:

7 (1) A registered owner or the registered owner's authorized  
8 representative must apply for a renewal vehicle registration to the  
9 department, county auditor or other agent, or subagent appointed by  
10 the director on a form approved by the director. The application for  
11 a renewal vehicle registration must be accompanied by a draft, money  
12 order, certified bank check, or cash for all fees and taxes required  
13 by law for the application for a renewal vehicle registration, except  
14 as allowed under subsection (6) of this section.

15 (2)(a) When a vehicle changes ownership, the person taking  
16 ownership or his or her authorized representative must apply for a  
17 renewal vehicle registration as provided in subsection (1) of this  
18 section and, except as provided in (b) of this subsection, pay all  
19 the taxes and fees that are due at the time of registration renewal.  
20 For the purposes of this section, when a vehicle is sold to a vehicle

1 dealer for resale, the application for a renewal registration need  
2 not be made until the vehicle is sold by the vehicle dealer.

3 (b) The person taking ownership or his or her authorized  
4 representative must be given credit for the portion of a motor  
5 vehicle excise tax, including the motor vehicle excise tax collected  
6 under RCW 81.104.160, that reflects the remaining period for which  
7 the tax was initially paid by the previous owner.

8 (3) An application and the fees and taxes for a renewal vehicle  
9 registration must be handled in the same manner as an original  
10 vehicle registration application. The registration does not need to  
11 show the name of the lienholder when the application for renewal  
12 vehicle registration becomes the renewal registration upon  
13 validation.

14 (4) A person expecting to be out of state during the normal  
15 renewal period of a vehicle registration may renew a vehicle  
16 registration and have license plates or tabs preissued by applying  
17 for a renewal as described in subsection (1) of this section. A  
18 vehicle registration may be renewed for the subsequent registration  
19 year up to eighteen months before the current expiration date and  
20 must be displayed from the date of issue or from the day of the  
21 expiration of the current registration year, whichever date is later.

22 (5) An application for a renewal vehicle registration is not  
23 required for those vehicles owned, rented, or leased by:

24 (a) The state of Washington, or by any county, city, town, school  
25 district, or other political subdivision of the state of Washington;  
26 or

27 (b) A governing body of an Indian tribe located within this state  
28 and recognized as a governmental entity by the United States  
29 department of the interior.

30 (6) If a vehicle is subject to a motor vehicle excise tax  
31 pursuant to RCW 81.104.160, the registered owner or the registered  
32 owner's authorized representative may enter into either a semiannual  
33 or a quarterly payment plan with the department for the amount of  
34 motor vehicle excise tax due if the amount of the motor vehicle  
35 excise tax due is two hundred dollars or more. The semiannual or  
36 quarterly payments must each be of an equal amount, except when the  
37 entire remaining amount of the motor vehicle excise tax due is paid  
38 along with any payment that is due. The first semiannual or quarterly  
39 payment must be made with the application for a renewal vehicle

1 registration. Each subsequent semiannual or quarterly payment is  
2 subject to a five dollar service fee pursuant to RCW 46.17.040.

3 **Sec. 2.** RCW 46.17.040 and 2014 c 59 s 2 are each amended to read  
4 as follows:

5 (1) The department, county auditor or other agent, or subagent  
6 appointed by the director shall collect a service fee of:

7 (a) Twelve dollars for changes in a certificate of title, with or  
8 without registration renewal, or for verification of record and  
9 preparation of an affidavit of lost title other than at the time of  
10 the certificate of title application or transfer; and

11 (b) Five dollars for a registration renewal, issuing a transit  
12 permit, collecting a semiannual or quarterly payment of the motor  
13 vehicle excise tax due, or any other service under this section.

14 (2) Service fees collected under this section by the department  
15 or county auditor or other agent appointed by the director must be  
16 credited to the capital vessel replacement account under RCW  
17 47.60.322.

18 **Sec. 3.** RCW 82.44.060 and 2010 c 161 s 911 are each amended to  
19 read as follows:

20 (1) Any locally imposed excise tax:

21 (a) Is due at the time of registration of a vehicle, except as  
22 allowed under subsection (4)(a) of this section;

23 (b) Must be paid in full before any registration certificate or  
24 license tab may be issued, except as allowed under subsection (4)(a)  
25 of this section;

26 (c) Is in addition to any other vehicle license fees required by  
27 law;

28 (d) Must be collected by the department, county auditor or other  
29 agent, or subagent appointed by the director of licensing before  
30 issuing the registration certificate, except as allowed under  
31 subsection (4)(a) of this section;

32 (e) Must be collected for each registration year, except as  
33 allowed under subsection (4)(a) of this section; and

34 (f) Must be levied for one full registration year beginning on  
35 the date of the calendar year designated by the department and ending  
36 on the same date of the next succeeding calendar year, except as  
37 allowed under subsection (4)(a) of this section. For vehicles  
38 registered under chapter 46.87 RCW, proportional registration, and

1 for vehicle dealer plates issued under chapter 46.70 RCW, the  
2 registration year is the period provided in those chapters. However,  
3 the tax shall in no case be less than two dollars except for  
4 proportionally registered vehicles.

5 (2) A vehicle is deemed registered for the first time in this  
6 state when the vehicle was not previously registered by this state  
7 for the registration year immediately preceding the registration year  
8 in which the application for registration is made or when the vehicle  
9 has been registered in another jurisdiction subsequent to any prior  
10 registration in this state.

11 (3) An additional tax may not be imposed under this chapter on  
12 any vehicle when the certificate of title is being transferred if the  
13 tax has already been paid for the registration year or fraction of a  
14 registration year in which transfer of ownership occurs, except as  
15 required by a payment plan entered into pursuant to subsection (4)(a)  
16 of this section.

17 (4)(a) If a vehicle is subject to a locally imposed excise tax  
18 pursuant to RCW 81.104.160, the registered owner or the registered  
19 owner's authorized representative may enter into either a semiannual  
20 or a quarterly payment plan with the department for the amount of the  
21 locally imposed excise tax due if the amount of the locally imposed  
22 excise tax due is two hundred dollars or more. The semiannual or  
23 quarterly payments must each be of an equal amount, except when the  
24 entire remaining amount of the motor vehicle excise tax due is paid  
25 along with any payment that is due. The first semiannual or quarterly  
26 payment must be made with the application for a renewal vehicle  
27 registration. Each subsequent semiannual or quarterly payment is  
28 subject to a five dollar service fee pursuant to RCW 46.17.040.

29 (b) The department, the Washington state patrol, and any regional  
30 transit authority imposing an excise tax pursuant to RCW 81.104.160  
31 must provide a report to the transportation committees of the  
32 legislature by November 15, 2020, regarding the implementation of,  
33 and potential improvements to, the payment plan created under (a) of  
34 this subsection.

35 NEW SECTION. Sec. 4. This act applies to vehicle registrations  
36 that are due or become due on or after January 1, 2019.

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