

**WAC 308-57-005 Definitions.** The following definitions apply to the terminology used in this chapter:

(1) "RTA excise tax schedule" means the value depreciation table described in RCW 82.44.041(1) for use in the Central Puget Sound Regional Transit Authority area.

(2) "Fleet" means any person with five or more vehicles registered in the same name.

(3) "Light duty truck" means a truck which is smaller than a truck type power unit. The empty scale weight is six thousand pounds or less. It includes vehicles such as pickup trucks, vans, and utility vehicles.

(4) "MSRP" means the base manufacturer's suggested retail price as defined in RCW 82.44.041(3) and 82.50.425.

(5) "Purchase price" means the selling price of the vehicle before deducting for trade-in value or adding sales/use tax.

(6) "Registered within a county" means the county which the vehicle registered owner indicates as their resident address.

(7) "Tax code" means a two-digit alpha, numeric, or alpha-numeric representation of a value assigned by the department of revenue to passenger vehicles, light duty trucks, and motor homes prior to vehicle model year 1986. This value represents the value of the vehicle when first offered for sale. In 1986 and thereafter, the MSRP is used to represent the value of the vehicle.

(8) "Truck type power unit" means trucks as defined in RCW 82.44.010(3). This includes vehicles with FIX (fixed load), or TOW (tow truck) use classes, regardless of scale weight; CMB (combination), COM (commercial), FAR (farm), FCB (farm combination), F/H (for hire), LOG (logging trucks), STA (stage), and TRK (trucks whose empty scale weights exceed six thousand pounds and whose declared gross weight does not exceed twelve thousand pounds) use class.

(9) "Truck type trailing unit" means trailers as defined in RCW 82.44.010(3). This includes trailers with CMB (combination), LOG (logging), and COM (commercial) use classes.

(10) "Value code" means the value which is used to calculate the excise tax. In determining the value code, it may be a tax code, purchase price, assessor's appraisal, or MSRP.

(11) "Regional Transit Authority" or "(RTA)" means the Central Puget Sound Regional Transit Authority or Sound Transit.

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-57-005, filed 6/6/01, effective 7/7/01; WSR 97-12-015, § 308-57-005, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-005, filed 1/29/91, effective 3/1/91.]