

**WAC 308-57-140 RTA excise tax exemptions.** The following vehicles are exempt from RTA excise taxes imposed in chapter 81.104 RCW:

- (1) Vehicles with tax code 95 (vehicles taxed as personal property, such as mobile homes);
- (2) Vehicles with the following use classes:
  - C/G (converter gear),
  - CMB (combination),
  - CMP (campers),
  - COM (commercial if powered over 6,000 pounds scale weight or commercial nonpowered),
  - EX (exempt),
  - FAR (farm),
  - FCB (farm combination),
  - FED (federally owned),
  - FEX (farm exempt),
  - F/H (for hire if over 6,000 pounds scale weight and more than six seats),
  - FIX (fixed load),
  - H/C (horseless carriage),
  - H/D (house moving dolly),
  - LOG (if powered and over 6,000 pounds scale weight),
  - MOB (mobile home),
  - PED (moped),
  - ORV (off road vehicle),
  - RES (restored),
  - SCH (private school),
  - SNO (snowmobile), or
  - SNX (exempt snowmobile),
  - STA (stage if over 6,000 pounds scale weight and more than six seats),
  - TOW (tow trucks),
  - TRK (if over 6,000 pounds scale weight and 12,000 pounds or less gross weight),
  - TVL (travel trailer);
- (3) Vehicles registered under WAC 308-96A-050, (nonresident members of the armed forces);
- (4) Vehicles registered under WAC 308-96A-400, (Indian tribes and tribal members);
- (5) Vehicles registered under WAC 308-96A-046, (disabled American veterans or former prisoner of war);
- (6) Vehicles registered under WAC 308-96A-180, (rental cars);
- (7) Passenger motor vehicles registered under WAC 308-96A-175 and 308-96A-176, ride-sharing and transportation needs ride-sharing vehicles;
- (8) Vehicles registered under WAC 308-96A-063, Foreign organization special license plate;
- (9) Vehicles registered under RCW 46.16.305, Medal of Honor recipients.

[Statutory Authority: RCW 46.01.110. WSR 01-12-099, § 308-57-140, filed 6/6/01, effective 7/7/01; WSR 97-12-015, § 308-57-140, filed 5/28/97, effective 6/28/97. Statutory Authority: RCW 46.01.110 and 43.17.060. WSR 91-04-026, § 308-57-140, filed 1/29/91, effective 3/1/91.]