
HOUSE BILL 2357

State of Washington

65th Legislature

2018 Regular Session

By Representative Reeves

Prefiled 01/03/18.

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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