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INITIATIVE 915

I, Sam Reed, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 915 to the People is a true and correct copy as it was received by this office.

1 AN ACT Relating to limiting government-imposed charges relating to
2 motor vehicles; amending RCW 46.16.070, 81.100.060, 36.120.050,
3 82.08.020, 46.16.237, 46.16.270, 82.44.065, 35.95A.130, and 81.104.160;
4 reenacting and amending RCW 46.16.233 and 46.16.0621; adding a new
5 section to chapter 82.44 RCW; adding a new section to chapter 81.112
6 RCW; creating new sections; repealing RCW 82.80.100, 82.80.130,
7 46.16.071, 46.17.010, 46.17.020, and 82.80.140; and providing an
8 effective date.

9 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

10 POLICIES AND PURPOSES

11 NEW SECTION. **Sec. 1.** Voters have twice approved \$30 tabs, yet
12 politicians are ignoring the voters' repeated, unambiguous mandate by
13 imposing higher and higher vehicle taxes and fees, by calculating
14 vehicle taxes and fees dishonestly and inaccurately to extract
15 artificially high amounts of revenue from taxpayers, and by ignoring
16 the provisions of voter-approved initiatives. It's not fair and it
17 must stop. As long as taxpayers must pay a huge general sales tax to
18 buy a vehicle (meaning state and local governments receive huge

1 windfalls of sales tax revenue from these transactions) and pay a huge
2 gas tax to use a vehicle, the people find that the government is not
3 entitled to a "third bite of the apple," taxes and fees above a
4 reasonable annual amount to simply own a vehicle. Without this follow-
5 up measure, " tab creep" will continue until vehicle charges are once
6 again obscenely expensive, as they were prior to Initiative 695. This
7 measure and each of its provisions limit government-imposed charges
8 relating to motor vehicles. This measure would cap motor vehicle
9 registration fees at \$30 per year, repeal taxes and fees exceeding the
10 \$30 limit, calculate vehicle taxes and fees based on purchase price,
11 not the dishonest, inaccurate, and artificially inflated manufacturer's
12 suggested retail price (MRSP), and eliminate voter-repealed vehicle
13 taxes and fees by requiring retirement of certain bonds. Politicians
14 promised "\$30 license tabs are here to stay." Politicians should keep
15 their promises. Voters have twice approved \$30 tabs. Politicians must
16 learn to listen to the people.

17 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
18 **BY SETTING LICENSE TAB FEES AT \$30 PER YEAR**

19 **Sec. 2.** RCW 46.16.0621 and 2003 c 1 s 2 are each reenacted and
20 amended to read as follows:

21 ~~1) ((License tab fees are required to be \$30 per year for motor~~
22 ~~vehicles, regardless of year, value, make, or model)) License tab fees~~
23 ~~are set at \$30 per year for motor vehicles, regardless of year, value,~~
24 ~~make, or model..~~

25 ~~2) ((For the purposes of this section, "license tab fees" are~~
26 ~~defined as the general fees paid annually for licensing motor vehicles~~
27 ~~and trailers as defined in RCW 46.04.620 and 46.04.623, including cars,~~
28 ~~sport utility vehicles, motorcycles, and motor homes. Trailers~~
29 ~~licensed under RCW 46.16.068 or 46.16.085 and campers licensed under~~
30 ~~RCW 46.16.505 are not required to pay license tab fees under this~~
31 ~~section)) For the purposes of this section, "license tab fees" are~~
32 ~~defined as the general fees paid annually for licensing motor vehicles,~~
33 ~~including but not limited to cars, sport utility vehicles, motorcycles,~~
34 ~~and motor homes. This fee shall be paid and collected annually and is~~
35 ~~due at the time of initial and renewal vehicle registration. Trailers~~
36 ~~licensed under RCW 46.16.068, 46.16.085, 46.04.620, or 46.04.623 and~~

1 campers licensed under RCW 46.16.505 are not required to pay license
2 tab fees under this section.

3 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES BY**
4 **SETTING LICENSE TAB FEES AT \$30 PER YEAR (FEES FOR HEAVY TRUCKS AND**
5 **TRAILERS ARE BASED ON GROSS WEIGHT AT RATES LISTED BELOW)**

6 **Sec. 3.** RCW 46.16.070 and 2005 c 314 s 204 are each amended to
7 read as follows:

8 ~~(1) ((In lieu of all other vehicle licensing fees, unless~~
9 ~~specifically exempt, and in addition to the mileage fees prescribed for~~
10 ~~buses and stages in RCW 46.16.125, there shall be paid and collected~~
11 ~~annually for each truck, motor truck, truck tractor, road tractor,~~
12 ~~tractor, bus, auto stage, or for hire vehicle with seating capacity of~~
13 ~~more than six, based upon the declared combined gross weight under~~
14 ~~chapter 46.44 RCW, the following licensing fees by weight:)) In lieu of~~

15 all other vehicle licensing fees, unless specifically exempt, and in
16 addition to the mileage fees prescribed for buses and stages in RCW
17 46.16.125, there shall be paid and collected annually for each truck,
18 motor truck, truck tractor, road tractor, tractor, bus, auto stage, or
19 for hire vehicle with seating capacity of more than six, based upon the
20 declared combined gross weight or declared gross weight under chapter
21 46.44 RCW, the following licensing fees by such gross weight:

	((WEIGHT)) <u>DECLARED GROSS WEIGHT</u>	((SCHEDULE A)) <u>SCHEDULE A</u>	((SCHEDULE B)) <u>SCHEDULE B</u>
24	((4,000 lbs.))	\$ ((40.00))	\$ ((40.00))
25	<u>4,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
26	((6,000 lbs.))	\$ ((50.00))	\$ ((50.00))
27	<u>6,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
28	((8,000 lbs.))	\$ ((60.00))	\$ ((60.00))
29	<u>8,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
30	((10,000 lbs.))	\$ ((62.00))	\$ ((62.00))
31	<u>10,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
32	((12,000 lbs.))	\$ ((79.00))	\$ ((79.00))
33	<u>12,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
34	((14,000 lbs.))	\$ ((90.00))	\$ ((90.00))
35	<u>14,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
36	((16,000 lbs.))	\$ ((102.00))	\$ ((102.00))
37	<u>16,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
38	((18,000 lbs.))	\$ ((154.00))	\$ ((154.00))
39	<u>18,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
40	((20,000 lbs.))	\$ ((171.00))	\$ ((171.00))
41	<u>20,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>

1	((22,000 lbs.))	\$ ((185.00))	\$ ((185.00))
2	<u>22,000 lbs.</u>	<u>185.00</u> <u>185.00</u>	<u>((24,000 lbs.))</u>
		\$ ((200.00))	\$ ((200.00))
3	<u>24,000 lbs.</u>	<u>200.00</u>	<u>200.00</u>
4	((26,000 lbs.))	\$ ((211.00))	\$ ((211.00))
5	<u>26,000 lbs.</u>	<u>211.00</u>	<u>211.00</u>
6	((28,000 lbs.))	\$ ((249.00))	\$ ((249.00))
7	<u>28,000 lbs.</u>	<u>249.00</u>	<u>249.00</u>
8	((30,000 lbs.))	\$ ((287.00))	\$ ((287.00))
9	<u>30,000 lbs.</u>	<u>287.00</u>	<u>287.00</u>
10	((32,000 lbs.))	\$ ((346.00))	\$ ((346.00))
11	<u>32,000 lbs.</u>	<u>346.00</u>	<u>346.00</u>
12	((34,000 lbs.))	\$ ((368.00))	\$ ((368.00))
13	<u>34,000 lbs.</u>	<u>368.00</u>	<u>368.00</u>
14	((36,000 lbs.))	\$ ((399.00))	\$ ((399.00))
15	<u>36,000 lbs.</u>	<u>399.00</u>	<u>399.00</u>
16	((38,000 lbs.))	\$ ((438.00))	\$ ((438.00))
17	<u>38,000 lbs.</u>	<u>438.00</u>	<u>438.00</u>
18	((40,000 lbs.))	\$ ((501.00))	\$ ((501.00))
19	<u>40,000 lbs.</u>	<u>501.00</u>	<u>501.00</u>
20	((42,000 lbs.))	\$ ((521.00))	\$ ((611.00))
21	<u>42,000 lbs.</u>	<u>521.00</u>	<u>611.00</u>
22	((44,000 lbs.))	\$ ((532.00))	\$ ((622.00))
23	<u>44,000 lbs.</u>	<u>532.00</u>	<u>622.00</u>
24	((46,000 lbs.))	\$ ((572.00))	\$ ((662.00))
25	<u>46,000 lbs.</u>	<u>572.00</u>	<u>662.00</u>
26	((48,000 lbs.))	\$ ((596.00))	\$ ((686.00))
27	<u>48,000 lbs.</u>	<u>596.00</u>	<u>686.00</u>
28	((50,000 lbs.))	\$ ((647.00))	\$ ((737.00))
29	<u>50,000 lbs.</u>	<u>647.00</u>	<u>737.00</u>
30	((52,000 lbs.))	\$ ((680.00))	\$ ((770.00))
31	<u>52,000 lbs.</u>	<u>680.00</u>	<u>770.00</u>
32	((54,000 lbs.))	\$ ((734.00))	\$ ((824.00))
33	<u>54,000 lbs.</u>	<u>734.00</u>	<u>824.00</u>
34	((56,000 lbs.))	\$ ((775.00))	\$ ((865.00))
35	<u>56,000 lbs.</u>	<u>775.00</u>	<u>865.00</u>
36	((58,000 lbs.))	\$ ((806.00))	\$ ((896.00))
37	<u>58,000 lbs.</u>	<u>806.00</u>	<u>896.00</u>
38	((60,000 lbs.))	\$ ((859.00))	\$ ((949.00))
39	<u>60,000 lbs.</u>	<u>859.00</u>	<u>949.00</u>
40	((62,000 lbs.))	\$ ((921.00))	\$ ((1011.00))
41	<u>62,000 lbs.</u>	<u>921.00</u>	<u>1011.00</u>
42	((64,000 lbs.))	\$ ((941.00))	\$ ((1031.00))
43	<u>64,000 lbs.</u>	<u>941.00</u>	<u>1031.00</u>
44	((66,000 lbs.))	\$ ((1048.00))	\$ ((1138.00))
45	<u>66,000 lbs.</u>	<u>1048.00</u>	<u>1138.00</u>
46	((68,000 lbs.))	\$ ((1093.00))	\$ ((1183.00))
47	<u>68,000 lbs.</u>	<u>1093.00</u>	<u>1183.00</u>
48	((70,000 lbs.))	\$ ((1177.00))	\$ ((1267.00))
49	<u>70,000 lbs.</u>	<u>1177.00</u>	<u>1267.00</u>
50	((72,000 lbs.))	\$ ((1259.00))	\$ ((1349.00))
51	<u>72,000 lbs.</u>	<u>1259.00</u>	<u>1349.00</u>
52	((74,000 lbs.))	\$ ((1368.00))	\$ ((1458.00))
53	<u>74,000 lbs.</u>	<u>1368.00</u>	<u>1458.00</u>

1	((76,000 lbs.))	\$ ((1478.00))	\$ ((1568.00))
2	<u>76,000 lbs.</u>	<u>1478.00</u>	<u>1568.00</u>
3	((78,000 lbs.))	\$ ((1614.00))	\$ ((1704.00))
4	<u>78,000 lbs.</u>	<u>1614.00</u>	<u>1704.00</u>
5	((80,000 lbs.))	\$ ((1742.00))	\$ ((1832.00))
6	<u>80,000 lbs.</u>	<u>1742.00</u>	<u>1832.00</u>
7	((82,000 lbs.))	\$ ((1863.00))	\$ ((1953.00))
8	<u>82,000 lbs.</u>	<u>1863.00</u>	<u>1953.00</u>
9	((84,000 lbs.))	\$ ((1983.00))	\$ ((2073.00))
10	<u>84,000 lbs.</u>	<u>1983.00</u>	<u>2073.00</u>
11	((86,000 lbs.))	\$ ((2104.00))	\$ ((2194.00))
12	<u>86,000 lbs.</u>	<u>2104.00</u>	<u>2194.00</u>
13	((88,000 lbs.))	\$ ((2225.00))	\$ ((2315.00))
14	<u>88,000 lbs.</u>	<u>2225.00</u>	<u>2315.00</u>
15	((90,000 lbs.))	\$ ((2346.00))	\$ ((2436.00))
16	<u>90,000 lbs.</u>	<u>2346.00</u>	<u>2436.00</u>
17	((92,000 lbs.))	\$ ((2466.00))	\$ ((2556.00))
18	<u>92,000 lbs.</u>	<u>2466.00</u>	<u>2556.00</u>
19	((94,000 lbs.))	\$ ((2587.00))	\$ ((2677.00))
20	<u>94,000 lbs.</u>	<u>2587.00</u>	<u>2677.00</u>
21	((96,000 lbs.))	\$ ((2708.00))	\$ ((2798.00))
22	<u>96,000 lbs.</u>	<u>2708.00</u>	<u>2798.00</u>
23	((98,000 lbs.))	\$ ((2829.00))	\$ ((2919.00))
24	<u>98,000 lbs.</u>	<u>2829.00</u>	<u>2919.00</u>
25	((100,000 lbs.))	\$ ((2949.00))	\$ ((3039.00))
26	<u>100,000 lbs.</u>	<u>2949.00</u>	<u>3039.00</u>
27	((102,000 lbs.))	\$ ((3070.00))	\$ ((3160.00))
28	<u>102,000 lbs.</u>	<u>3070.00</u>	<u>3160.00</u>
29	((104,000 lbs.))	\$ ((3191.00))	\$ ((3281.00))
30	<u>104,000 lbs.</u>	<u>3191.00</u>	<u>3281.00</u>
31	((105,500 lbs.))	\$ ((3312.00))	\$ ((3402.00))
32	<u>105,500 lbs.</u>	<u>3312.00</u>	<u>3402.00</u>

33 Schedule A applies to vehicles either used exclusively for hauling
34 logs or that do not tow trailers. Schedule B applies to vehicles that
35 tow trailers and are not covered under Schedule A.

36 Every truck, motor truck, truck tractor, and tractor exceeding
37 ~~((6000))~~ 20,000 pounds empty scale weight registered under chapter
38 46.16, 46.87, or 46.88 RCW shall be licensed for not less than one
39 hundred fifty percent of its empty weight unless the amount would be in
40 excess of the legal limits prescribed for such a vehicle in RCW
41 46.44.041 or 46.44.042, in which event the vehicle shall be licensed
42 for the maximum weight authorized for such a vehicle or unless the
43 vehicle is used only for the purpose of transporting any well drilling
44 machine, air compressor, rock crusher, conveyor, hoist, donkey engine,
45 cook house, tool house, bunk house, or similar machine or structure
46 attached to or made a part of such vehicle.

1 The following provisions apply when increasing gross or combined
2 gross weight for a vehicle licensed under this section:

3 (a) The new license fee will be one-twelfth of the fee listed above
4 for the new gross weight, multiplied by the number of months remaining
5 in the period for which licensing fees have been paid, including the
6 month in which the new gross weight is effective.

7 (b) Upon surrender of the current certificate of registration or
8 cab card, the new licensing fees due shall be reduced by the amount of
9 the licensing fees previously paid for the same period for which new
10 fees are being charged.

11 (2) The proceeds from the fees collected under subsection (1) of
12 this section shall be distributed in accordance with RCW 46.68.035.

13 (3) In lieu of the gross weight fee under subsection (1) of this
14 section, farm vehicles may be licensed upon payment of the fee in
15 effect under subsection (1) of this section on May 1, 2005. In order
16 to qualify for the reduced fee under this subsection, the farm vehicle
17 must be exempt from property taxes in accordance with RCW 84.36.630.
18 The applicant must submit copies of the forms required under RCW
19 84.36.630. The application for the reduced fee under this subsection
20 shall require the applicant to attest that the vehicle shall be used
21 primarily for farming purposes. The department shall provide licensing
22 agents and subagents with a schedule of the appropriate licensing fees
23 for farm vehicles.

24 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
25 **BY REPEALING A TAX IMPOSED ON VEHICLES**

26 **Sec. 4.** RCW 81.100.060 and 2002 c 56 s 411 are each amended to
27 read as follows:

28 A county with a population of one million or more and a county with
29 a population of from two hundred ten thousand to less than one million
30 that is adjoining a county with a population of one million or more,
31 having within their boundaries existing or planned high-occupancy
32 vehicle lanes on the state highway system, or a regional transportation
33 investment district for capital improvements, but only to the extent
34 that the surcharge has not already been imposed by the county, may,
35 with voter approval, impose a local surcharge of not more than (~~three-~~
36 ~~tenths of one percent of the value on vehicles registered to a person~~
37 ~~residing within the county and not more than~~) 13.64 percent on the

1 state sales and use taxes paid under the rate in RCW 82.08.020(2) on
2 retail car rentals within the county or investment district. A county
3 may impose the surcharge only to the extent that it has not been
4 imposed by the district. (~~(No surcharge may be imposed on vehicles
5 licensed under RCW 46.16.070 except vehicles with an unladen weight of
6 six thousand pounds or less, RCW 46.16.079, 46.16.085, or 46.16.090.)~~)

7 Counties or investment districts imposing a tax under this section
8 shall contract, before the effective date of the resolution or
9 ordinance imposing a surcharge, administration and collection to the
10 state department of licensing, and department of revenue, as
11 appropriate, which shall deduct an amount, as provided by contract, for
12 administration and collection expenses incurred by the department. All
13 administrative provisions in chapters 82.03, 82.32, and 82.44 RCW
14 shall, insofar as they are applicable to motor vehicle excise taxes, be
15 applicable to surcharges imposed under this section. (~~(All
16 administrative provisions in chapters 82.03, 82.08, 82.12, and 82.32
17 RCW shall, insofar as they are applicable to state sales and use taxes,
18 be applicable to surcharges imposed under this section.)~~)

19 If the tax authorized in RCW 81.100.030 is also imposed, the total
20 proceeds from tax sources imposed under this section and RCW 81.100.030
21 each year shall not exceed the maximum amount which could be collected
22 under this section.

23 The valuation of motor vehicles for purposes of any surcharge
24 imposed under any previously existing version of this section must be
25 consistent with section 11 of this act to ensure an honest and accurate
26 calculation of the tax.

27 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
28 **BY REPEALING A TAX AND FEE IMPOSED ON VEHICLES**

29 **Sec. 5.** RCW 36.120.050 and 2003 c 350 s 4 are each amended to read
30 as follows:

31 (1) A regional transportation investment district planning
32 committee may, as part of a regional transportation investment plan,
33 recommend the imposition of some or all of the following revenue
34 sources, which a regional transportation investment district may impose
35 upon approval of the voters as provided in this chapter:

36 (a) A regional sales and use tax, as specified in RCW 82.14.430, of
37 up to 0.5 percent of the selling price, in the case of a sales tax, or

1 value of the article used, in the case of a use tax, upon the
2 occurrence of any taxable event in the regional transportation
3 investment district;

4 ~~(b) ((A local option vehicle license fee, as specified under RCW
5 82.80.100, of up to one hundred dollars per vehicle registered in the
6 district. As used in this subsection, "vehicle" means motor vehicle as
7 defined in RCW 46.04.320. Certain classes of vehicles, as defined
8 under chapter 46.04 RCW, may be exempted from this fee;~~

9 ~~—(c))~~ A parking tax under RCW 82.80.030;

10 ~~((d) A local motor vehicle excise tax under RCW 81.100.060 and
11 chapter 81.104 RCW;~~

12 ~~—(e))~~ (c) A local option fuel tax under 82.80.120;

13 ~~((f))~~ (d) An employer excise tax under RCW 81.100.030; and

14 ~~((g))~~ (e) Vehicle tolls on new or reconstructed facilities.

15 Unless otherwise specified by law, the department shall administer the
16 collection of vehicle tolls on designated facilities, and the state
17 transportation commission, or its successor, shall be the tolling
18 authority.

19 (2) Taxes, fees, and tolls may not be imposed without an
20 affirmative vote of the majority of the voters within the boundaries of
21 the district voting on a ballot proposition as set forth in RCW
22 36.120.070. Revenues from these taxes and fees may be used only to
23 implement the plan as set forth in this chapter. A district may
24 contract with the state department of revenue or other appropriate
25 entities for administration and collection of any of the taxes or fees
26 authorized in this section.

27 (3) Existing statewide motor vehicle fuel and special fuel taxes,
28 at the distribution rates in effect on January 1, 2001, are not
29 intended to be altered by this chapter.

30 (4) The valuation of motor vehicles for purposes of any motor
31 vehicle excise tax imposed under RCW 81.100.060 must be consistent with
32 section 11 of this act to ensure an honest and accurate calculation of
33 the tax.

34 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
35 **BY REPEALING A TAX IMPOSED ON VEHICLES**

36 **Sec. 6.** RCW 82.08.020 and 2003 c 361 s 301 are each amended to
37 read as follows:

1 (1) There is levied and there shall be collected a tax on each
2 retail sale in this state equal to six and five-tenths percent of the
3 selling price.

4 (2) There is levied and there shall be collected an additional tax
5 on each retail car rental, regardless of whether the vehicle is
6 licensed in this state, equal to five and nine-tenths percent of the
7 selling price. The revenue collected under this subsection shall be
8 deposited in the multimodal transportation account created in RCW
9 47.66.070.

10 ~~(3) ((Beginning July 1, 2003, there is levied and collected an~~
11 ~~additional tax of three-tenths of one percent of the selling price on~~
12 ~~each retail sale of a motor vehicle in this state, other than retail~~
13 ~~car rentals taxed under subsection (2) of this section. The revenue~~
14 ~~collected under this subsection shall be deposited in the multimodal~~
15 ~~transportation account created in RCW 47.66.070.~~

16 ~~—(4) For purposes of subsection (3) of this section, "motor vehicle"~~
17 ~~has the meaning provided in RCW 46.04.320, but does not include farm~~
18 ~~tractors or farm vehicles as defined in RCW 46.04.180 and 46.04.181,~~
19 ~~off-road and nonhighway vehicles as defined in RCW 46.09.020, and~~
20 ~~snowmobiles as defined in RCW 46.10.010.~~

21 ~~—(5))~~ Beginning on December 8, 2005, 0.16 percent of the taxes
22 collected under subsection (1) of this section shall be dedicated to
23 funding comprehensive performance audits required under section 2 of
24 Initiative 900. The revenue identified in this subsection shall be
25 deposited in the Performance Audits of Government Account created in
26 section 5 of Initiative 900.

27 ~~((+6))~~ (4) The taxes imposed under this chapter shall apply to
28 successive retail sales of the same property.

29 ~~((+7))~~ (5) The rates provided in this section apply to taxes
30 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

31 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
32 **BY REPEALING VEHICLE FEE INCREASES**

33 **Sec. 7.** RCW 46.16.233 and 2003 c 361 s 501 are each amended to
34 read as follows:

35 (1) Except for those license plates issued under RCW 46.16.305(1)
36 before January 1, 1987, under RCW 46.16.305(3), and to commercial
37 vehicles with a gross weight in excess of twenty-six thousand pounds,

1 effective with vehicle registrations due or to become due on January 1,
2 2001, the appearance of the background of all vehicle license plates
3 may vary in color and design but must be legible and clearly
4 identifiable as a Washington state license plate, as designated by the
5 department. Additionally, to ensure maximum legibility and
6 reflectivity, the department shall periodically provide for the
7 replacement of license plates, except for commercial vehicles with a
8 gross weight in excess of twenty-six thousand pounds. Frequency of
9 replacement shall be established in accordance with empirical studies
10 documenting the longevity of the reflective materials used to make
11 license plates.

12 (2) Special license plate series approved by the special license
13 plate review board created under RCW 46.16.705 and enacted by the
14 legislature may display a symbol or artwork approved by the special
15 license plate review board.

16 (3) By November 1, 2003, in providing for the periodic replacement
17 of license plates, the department shall offer to vehicle owners the
18 option of retaining their current license plate numbers. The
19 department shall charge a retention fee of (~~twenty dollars~~) fifty
20 cents if this option is exercised. Revenue generated from the
21 retention fee must be deposited into the multimodal transportation
22 account.

23 **Sec. 8.** RCW 46.16.237 and 2005 c 314 s 301 are each amended to
24 read as follows:

25 All vehicle license number plates issued after January 1, 1968, or
26 such earlier date as the director may prescribe with respect to plates
27 issued in any county, shall be treated with fully reflectorized
28 materials designed to increase the visibility and legibility of such
29 plates at night. In addition to all other fees prescribed by law,
30 there shall be paid and collected for each vehicle license number plate
31 treated with such materials, the sum of (~~two dollars~~) fifty cents and
32 for each set of two plates, the sum of (~~four dollars~~) one dollar.
33 However, one plate is available only to those vehicles that by law
34 require only one plate. Such fees shall be deposited in the motor
35 vehicle fund.

36 **Sec. 9.** RCW 46.16.270 and 2005 c 314 s 302 are each amended to
37 read as follows:

1 The total replacement plate fee shall be deposited in the motor
2 vehicle fund.

3 Upon the loss, defacement, or destruction of one or both of the
4 vehicle license number plates issued for any vehicle where more than
5 one plate was originally issued or where one or both have become so
6 illegible or in such a condition as to be difficult to distinguish, or
7 upon the owner's option, the owner of the vehicle shall make
8 application for new vehicle license number plates upon a form furnished
9 by the director. The application shall be filed with the director or
10 the director's authorized agent, accompanied by the certificate of
11 license registration of the vehicle and a fee in the amount of (~~ten~~
12 ~~dollars~~) fifty cents per plate, whereupon the director, or the
13 director's authorized agent, shall issue new vehicle license number
14 plates to the applicant. It shall be accompanied by a fee of two
15 dollars for a new motorcycle license number plate. In the event the
16 director has issued license period tabs or a windshield emblem instead
17 of vehicle license number plates, and upon the loss, defacement, or
18 destruction of the tabs or windshield emblem, application shall be made
19 on a form provided by the director and in the same manner as above
20 described, and shall be accompanied by a fee of one dollar for each
21 pair of tabs or for each windshield emblem, whereupon the director
22 shall issue to the applicant a duplicate pair of tabs, year tabs, and
23 when necessary month tabs or a windshield emblem to replace those lost,
24 defaced, or destroyed. For vehicles owned, rented, or leased by the
25 state of Washington or by any county, city, town, school district, or
26 other political subdivision of the state of Washington or United States
27 government, or owned or leased by the governing body of an Indian tribe
28 as defined in RCW 46.16.020, a fee shall be charged for replacement of
29 a vehicle license number plate only to the extent required by the
30 provisions of RCW 46.16.020, 46.16.237, and 46.01.140. For vehicles
31 owned, rented, or leased by foreign countries or international bodies
32 to which the United States government is a signatory by treaty, the
33 payment of any fee for the replacement of a vehicle license number
34 plate shall not be required.

35 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
36 **BY REPEALING TAXES AND FEES IMPOSED ON VEHICLES**

1 NEW SECTION. **Sec. 10.** The following acts or parts of acts are
2 each repealed:

3 (1) RCW 82.80.100 (Regional transportation investment district--
4 Local option vehicle license fee) and 2002 c 56 s 408;

5 (2) RCW 82.80.130 (Passenger-only ferry service--Local option motor
6 vehicle excise tax authorized) and 2003 c 83 s 206;

7 (3) RCW 46.16.071 (Additional fees) and 1996 c 315 s 4;

8 (4) RCW 46.17.010 (Vehicle weight fee--Motor vehicles, except motor
9 homes) and 2005 c 314 s 201;

10 (5) RCW 46.17.020 (Vehicle weight fee--Motor homes) and 2005 c 314
11 s 202; and

12 (6) RCW 82.80.140 (Vehicle fee--Transportation benefit district--
13 Exemptions) and 2005 c 336 s 16.

14 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**
15 **BY USING THE VEHICLE'S MARKET VALUE, NOT THE DISHONEST, INACCURATE, AND**
16 **ARTIFICIALLY INFLATED MANUFACTURER'S SUGGESTED RETAIL PRICE (MSRP)**
17 **TO CALCULATE VEHICLE TAXES AND FEES**

18 NEW SECTION. **Sec. 11.** A new section to chapter 82.44 RCW is added
19 and reads as follows:

20 (1) A motor vehicle excise tax must be calculated in an honest and
21 accurate way so the burden on vehicle owners is not artificially
22 inflated. For the purpose of determining any motor vehicle excise tax
23 otherwise authorized by law, any taxing district imposing a motor
24 vehicle excise tax must set a vehicle's taxable value by using the
25 depreciation schedule set forth in this section. The taxable value
26 equals the product of a percentage based on a vehicle's year of
27 service, as provided in subsection (2) of this section, and the market
28 value of the vehicle. This ensures an honest and accurate calculation
29 of the tax and, combined with the appeal process in RCW 82.44.065,
30 ensures that vehicle owners are taxed on the market value of their
31 vehicle.

32 (2) For the purpose of determining the tax under this chapter, the
33 value of a truck-type power or trailing unit, or motor vehicle,
34 including a passenger vehicle, motorcycle, motor home, sport-utility
35 vehicle, or light-duty truck shall be the market value of the vehicle,
36 excluding applicable federal excise taxes, state and local sales or use
37 taxes, transportation or shipping costs, or preparatory or delivery

1 costs, multiplied by the following percentage based on year of service
2 of the vehicle since its most recent sale. The year in which a
3 purchase occurs shall be considered a first year of service.

Year of Service	Percentage
1	100%
2	75%
3	60%
4	50%
5	40%
6	30%
7	20%
8	10%
9 and over	5%

4 (3) The reissuance of title and registration for a truck-type power
5 or trailing unit or motor vehicle, including a passenger vehicle,
6 motorcycle, motor home, sport-utility vehicle, or light-duty truck
7 because of the installation of body or special equipment shall be
8 treated as a sale, and the latest purchase price of the truck-type
9 power or trailing unit or motor vehicle, including a passenger vehicle,
10 motorcycle, motor home, sport-utility vehicle, or light-duty truck at
11 that time, as determined by the department from such information as may
12 be available, shall be considered its base value.

13 (4) If the purchase price is unavailable or otherwise
14 unascertainable or the reissuance of title and registration is the
15 result of a gift or inheritance, the department shall determine a value
16 equivalent to the latest purchase price by using any information that
17 may be available, including any guidebook, report, or compendium of
18 recognized standing in the automotive industry or the selling price and
19 year of sale of the vehicle. The department may use an appraisal by
20 the county assessor. In valuing a vehicle for which the current value
21 or selling price is not indicative of the value of similar vehicles of
22 the same year and model, the department shall establish a value that
23 more closely represents the average value of similar vehicles of the
24 same year and model.

25 (5) For purposes of this chapter, value shall exclude value
26 attributable to modifications of a motor vehicle and equipment that are
27 designed to facilitate the use or operation of the motor vehicle by a
28 handicapped person.

1 (6) For purposes of this section, "market value" means the latest
2 purchase price.

3 **Sec. 12.** RCW 82.44.065 and 1990 c 42 s 305 each amended to read as
4 follows:

5 If the department determines a value for a motor vehicle under
6 (~~(*RCW 82.44.041 equivalent to a manufacturer's base suggested retail~~
7 ~~price)) section 11 of this act or the value of a truck-type power or
8 trailing unit under (~~(*RCW 82.44.041(2))~~) section 11 of this act, any
9 person who pays the tax under this chapter for that vehicle may appeal
10 the valuation to the department under chapter 34.05 RCW. If the
11 taxpayer is successful on appeal, the department shall refund the
12 excess tax in the manner provided in RCW 82.44.120. This ensures an
13 honest and accurate calculation of the tax.~~

14 **Sec. 13.** RCW 35.95A.130 and 2002 c 248 s 14 are each amended to
15 read as follows:

16 (1) The special excise tax imposed under RCW 35.95A.080(1) will be
17 collected at the same time and in the same manner as relicensing tab
18 fees under RCW 46.16.0621 and 35.95A.090. Every year on January 1st,
19 April 1st, July 1st, and October 1st the department of licensing shall
20 remit special excise taxes collected on behalf of an authority, back to
21 the authority, at no cost to the authority. Valuation of motor
22 vehicles for purposes of the special excise tax imposed under RCW
23 35.95A.080(1) must be consistent with (~~(chapter 82.44 RCW)~~) section 11
24 of this act to ensure an honest and accurate calculation of the tax.

25 **Sec. 14.** RCW 81.104.160 and 2003 c 1 s 6 are each amended to read
26 as follows:

27 An agency may impose a sales and use tax solely for the purpose of
28 providing high capacity transportation service, in addition to the tax
29 authorized by RCW 82.14.030, upon retail car rentals within the
30 agency's jurisdiction that are taxable by the state under chapters
31 82.02 and 82.12 RCW. The rate of tax shall not exceed 2.172 percent.
32 The base of the tax shall be the selling price in the case of a sales
33 tax or the rental value of the vehicle used in the case of a use tax.

34 Any motor vehicle excise tax (~~(previously)~~) imposed under (~~(the~~
35 ~~provisions of RCW 81.104.160(1))~~) any previously existing version of

1 this section shall be (~~repealed, terminated and expire on December 5,~~
2 ~~2002~~) discontinued as provided in section 15 of this act.

3 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES BY**
4 **ELIMINATING OR REDUCING VOTER-REPEALED OR VOTER-REDUCED**
5 **VEHICLE TAXES OR VEHICLE FEES**

6 NEW SECTION. **Sec. 15.** A new section is added to chapter 81.112
7 RCW to read as follows:

8 An authority must fully retire or defease any outstanding bonds by
9 March 31, 2007, if: (1) The bonds have pledged the motor vehicle
10 excise tax imposed under a previously existing version of RCW
11 81.104.160; and (2) the bonds, by virtue of the terms of the bond
12 contract, covenants, or similar terms, may be defeased or retired early
13 at the authority's discretion. The authority must defease outstanding
14 bonds by setting aside with a trustee or escrow agent and pledging for
15 that purpose cash and/or nonmalleable Government Obligations sufficient
16 to redeem and retire such bonds. The authority may use funds from the
17 sale or liquidation of liquid assets, including cash reserves and short
18 term investments and securities, and, if necessary, the sale of other
19 assets. The pledged motor vehicle excise tax shall not be collected
20 after March 31, 2007, or the date the bonds have been fully retired,
21 whichever occurs first.

22 **MISCELLANEOUS**

23 NEW SECTION. **Sec. 16.** The provisions of this act are to be
24 liberally construed to effectuate the intent, policies, and purposes of
25 this act.

26 NEW SECTION. **Sec. 17.** If any provision of this act or its
27 application to any person or circumstance is held invalid, the
28 remainder of the act or the application of the provision to other
29 persons or circumstances is not affected. If the repeal or reduction
30 of any tax or fee in this act is judicially held to impair any contract
31 in existence as of the effective date of this act, the repeal of
32 pledged revenues shall apply to any other contract, including novation,
33 renewal, or refunding (in the case of bond contract).

1 NEW SECTION. **Sec. 18.** If a taxing district continues to collect
2 tax revenue from a tax or fee that is repealed, reduced, or eliminated
3 by this act, or any other act, for any reason, including reliance on a
4 judicial determination that such taxes or fees may continue to be
5 collected, and a court rules subsequently that the continued collection
6 of tax or fee revenues was unlawful, taxpayers are entitled to a refund
7 of the tax or fee paid plus eighteen percent annualized interest
8 (calculated from the effective date of this measure to the date the
9 refunds are sent) on the refund amount due to vehicle owners, plus
10 litigation costs and attorneys fees reasonably incurred in seeking
11 refunds. For an authority under RCW 81.112 referenced in section 15,
12 the calculation will be from March 31, 2007 to the date the refunds are
13 sent.

14 The people find that taxpayers deserve to be compensated when state
15 or local governments continue to collect taxes or fees illegally.

16 NEW SECTION. **Sec. 19.** Subheadings used in this act are not part
17 of the law.

18 NEW SECTION. **Sec. 20.** This act shall be called Save Our \$30 Tabs
19 - Don't Let the Politicians Take Away Our \$30 Tabs.

20 NEW SECTION. **Sec. 21.** This act takes effect on December 7, 2006.

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