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### INITIATIVE 917

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. 917 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12 suggested retail price (MRSP), and eliminate voter-repealed vehicle  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 by requiring retirement of certain bonds. Politicians promised  
14 "\$30 license tabs are here to stay." Politicians should keep their  
15 promises. Voters have twice approved \$30 tabs. Politicians must learn  
16 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:

	<del>((WEIGHT))</del> <u>DECLARED GROSS WEIGHT</u>	<del>((SCHEDULE A))</del> <u>SCHEDULE A</u>	<del>((SCHEDULE B))</del> <u>SCHEDULE B</u>
24	<del>((4,000 lbs.))</del>	\$ <del>((40.00))</del>	\$ <del>((40.00))</del>
25	<u>4,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
26	<del>((6,000 lbs.))</del>	\$ <del>((50.00))</del>	\$ <del>((50.00))</del>
27	<u>6,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
28	<del>((8,000 lbs.))</del>	\$ <del>((60.00))</del>	\$ <del>((60.00))</del>
29	<u>8,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
30	<del>((10,000 lbs.))</del>	\$ <del>((62.00))</del>	\$ <del>((62.00))</del>
31	<u>10,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
32	<del>((12,000 lbs.))</del>	\$ <del>((79.00))</del>	\$ <del>((79.00))</del>
33	<u>12,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
34	<del>((14,000 lbs.))</del>	\$ <del>((90.00))</del>	\$ <del>((90.00))</del>
35	<u>14,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
36	<del>((16,000 lbs.))</del>	\$ <del>((102.00))</del>	\$ <del>((102.00))</del>
37	<u>16,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
38	<del>((18,000 lbs.))</del>	\$ <del>((154.00))</del>	\$ <del>((154.00))</del>
39	<u>18,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
40	<del>((20,000 lbs.))</del>	\$ <del>((171.00))</del>	\$ <del>((171.00))</del>
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>
3	((24,000 lbs.))	\$ ((200.00))	\$ ((200.00))
4	<u>24,000 lbs.</u>	<u>200.00</u>	<u>200.00</u>
5	((26,000 lbs.))	\$ ((211.00))	\$ ((211.00))
6	<u>26,000 lbs.</u>	<u>211.00</u>	<u>211.00</u>
7	((28,000 lbs.))	\$ ((249.00))	\$ ((249.00))
8	<u>28,000 lbs.</u>	<u>249.00</u>	<u>249.00</u>
9	((30,000 lbs.))	\$ ((287.00))	\$ ((287.00))
10	<u>30,000 lbs.</u>	<u>287.00</u>	<u>287.00</u>
11	((32,000 lbs.))	\$ ((346.00))	\$ ((346.00))
12	<u>32,000 lbs.</u>	<u>346.00</u>	<u>346.00</u>
13	((34,000 lbs.))	\$ ((368.00))	\$ ((368.00))
14	<u>34,000 lbs.</u>	<u>368.00</u>	<u>368.00</u>
15	((36,000 lbs.))	\$ ((399.00))	\$ ((399.00))
16	<u>36,000 lbs.</u>	<u>399.00</u>	<u>399.00</u>
17	((38,000 lbs.))	\$ ((438.00))	\$ ((438.00))
18	<u>38,000 lbs.</u>	<u>438.00</u>	<u>438.00</u>
19	((40,000 lbs.))	\$ ((501.00))	\$ ((501.00))
20	<u>40,000 lbs.</u>	<u>501.00</u>	<u>501.00</u>
21	((42,000 lbs.))	\$ ((521.00))	\$ ((611.00))
22	<u>42,000 lbs.</u>	<u>521.00</u>	<u>611.00</u>
23	((44,000 lbs.))	\$ ((532.00))	\$ ((622.00))
24	<u>44,000 lbs.</u>	<u>532.00</u>	<u>622.00</u>
25	((46,000 lbs.))	\$ ((572.00))	\$ ((662.00))
26	<u>46,000 lbs.</u>	<u>572.00</u>	<u>662.00</u>
27	((48,000 lbs.))	\$ ((596.00))	\$ ((686.00))
28	<u>48,000 lbs.</u>	<u>596.00</u>	<u>686.00</u>
29	((50,000 lbs.))	\$ ((647.00))	\$ ((737.00))
30	<u>50,000 lbs.</u>	<u>647.00</u>	<u>737.00</u>
31	((52,000 lbs.))	\$ ((680.00))	\$ ((770.00))
32	<u>52,000 lbs.</u>	<u>680.00</u>	<u>770.00</u>
33	((54,000 lbs.))	\$ ((734.00))	\$ ((824.00))
34	<u>54,000 lbs.</u>	<u>734.00</u>	<u>824.00</u>
35	((56,000 lbs.))	\$ ((775.00))	\$ ((865.00))
36	<u>56,000 lbs.</u>	<u>775.00</u>	<u>865.00</u>
37	((58,000 lbs.))	\$ ((806.00))	\$ ((896.00))
38	<u>58,000 lbs.</u>	<u>806.00</u>	<u>896.00</u>
39	((60,000 lbs.))	\$ ((859.00))	\$ ((949.00))
40	<u>60,000 lbs.</u>	<u>859.00</u>	<u>949.00</u>
41	((62,000 lbs.))	\$ ((921.00))	\$ ((1011.00))
42	<u>62,000 lbs.</u>	<u>921.00</u>	<u>1011.00</u>
43	((64,000 lbs.))	\$ ((941.00))	\$ ((1031.00))
44	<u>64,000 lbs.</u>	<u>941.00</u>	<u>1031.00</u>
45	((66,000 lbs.))	\$ ((1048.00))	\$ ((1138.00))
46	<u>66,000 lbs.</u>	<u>1048.00</u>	<u>1138.00</u>
47	((68,000 lbs.))	\$ ((1093.00))	\$ ((1183.00))
48	<u>68,000 lbs.</u>	<u>1093.00</u>	<u>1183.00</u>
49	((70,000 lbs.))	\$ ((1177.00))	\$ ((1267.00))
50	<u>70,000 lbs.</u>	<u>1177.00</u>	<u>1267.00</u>
51	((72,000 lbs.))	\$ ((1259.00))	\$ ((1349.00))
52	<u>72,000 lbs.</u>	<u>1259.00</u>	<u>1349.00</u>
53	((74,000 lbs.))	\$ ((1368.00))	\$ ((1458.00))
54	<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>

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

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

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

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

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

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

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

**LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**

**BY REPEALING A TAX IMPOSED ON VEHICLES**

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

A county with a population of one million or more and a county with a population of from two hundred ten thousand to less than one million that is adjoining a county with a population of one million or more, having within their boundaries existing or planned high-occupancy vehicle lanes on the state highway system, or a regional transportation investment district for capital improvements, but only to the extent that the surcharge has not already been imposed by the county, may, with voter approval, impose a local surcharge of not more than (~~((three-tenths of one percent of the value on vehicles registered to a person residing within the county and not more than))~~) 13.64 percent on the state sales and use taxes paid under the rate in RCW 82.08.020(2) on retail car rentals within the county or investment district. A county may impose the surcharge only to the extent that it has not been imposed by the district. (~~((No surcharge may be imposed on vehicles licensed under RCW 46.16.070 except vehicles with an unladen weight of six thousand pounds or less, RCW 46.16.079, 46.16.085, or 46.16.090.))~~)

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

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

The valuation of motor vehicles for purposes of any surcharge imposed this section must be consistent with section 11 of this act to ensure an honest and accurate calculation of the tax.

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

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

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

(a) A regional sales and use tax, as specified in RCW 82.14.430, of up to 0.5 percent of the selling price, in the case of a sales tax, or value of the article used, in the case of a use tax, upon the occurrence of any taxable event in the regional transportation investment district;

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

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

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

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

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

~~((g))~~ (e) Vehicle tolls on new or reconstructed facilities. Unless otherwise specified by law, the department shall administer the collection of vehicle tolls on designated facilities, and the state transportation commission, or its successor, shall be the tolling authority.

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



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

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

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

**Sec. 6.** RCW 82.08.020 and 2006 c 1 s 3 (Initiative Measure No. 900, approved November 8, 2005) are each amended to read as follows:

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

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

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

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

~~— (5)) Beginning on December 8, 2005, 0.16 percent of the taxes collected under subsection (1) of this section shall be dedicated to funding comprehensive performance audits required under RCW 43.09.470. The revenue identified in this subsection shall be deposited in the performance audits of government account created in RCW 43.09.475.~~

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

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

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

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

(1) Except for those license plates issued under RCW 46.16.305(1) before January 1, 1987, under RCW 46.16.305(3), and to commercial vehicles with a gross weight in excess of twenty-six thousand pounds, effective with vehicle registrations due or to become due on January 1, 2001, the appearance of the background of all vehicle license plates may vary in color and design but must be legible and clearly identifiable as a Washington state license plate, as designated by the department. Additionally, to ensure maximum legibility and reflectivity, the department shall periodically provide for the replacement of license plates, except for commercial vehicles with a gross weight in excess of twenty-six thousand pounds. Frequency of replacement shall be established in accordance with empirical studies documenting the longevity of the reflective materials used to make license plates.

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

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

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

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

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

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

Upon the loss, defacement, or destruction of one or both of the vehicle license number plates issued for any vehicle where more than one plate was originally issued or where one or both have become so illegible or in such a condition as to be difficult to distinguish, or upon the owner's option, the owner of the vehicle shall make application for new vehicle license number plates upon a form furnished by the director. The application shall be filed with the director or the director's authorized agent, accompanied by the certificate of license registration of the vehicle and a fee in the amount of (~~ten dollars~~) fifty cents per plate, whereupon the director, or the director's authorized agent, shall issue new vehicle license number plates to the applicant. It shall be accompanied by a fee of two dollars for a new motorcycle license number plate. In the event the director has issued license period tabs or a windshield emblem instead of vehicle license number plates, and upon the loss, defacement, or destruction of the tabs or windshield emblem, application shall be made on a form provided by the director and in the same manner as above described, and shall be accompanied by a fee of one dollar for each pair of tabs or for each windshield emblem, whereupon the director shall issue to the applicant a duplicate pair of tabs, year tabs, and when necessary month tabs or a windshield emblem to replace those lost, defaced, or destroyed. For vehicles owned, rented, or leased by the state of Washington or by any county, city, town, school district, or

other political subdivision of the state of Washington or United States government, or owned or leased by the governing body of an Indian tribe as defined in RCW 46.16.020, a fee shall be charged for replacement of a vehicle license number plate only to the extent required by the provisions of RCW 46.16.020, 46.16.237, and 46.01.140. For vehicles owned, rented, or leased by foreign countries or international bodies to which the United States government is a signatory by treaty, the payment of any fee for the replacement of a vehicle license number plate shall not be required.

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

NEW SECTION. **Sec. 10.** The following acts or parts of acts are hereby repealed:

- (1) RCW 82.80.100 (Regional transportation investment district--Local option vehicle license fee) and 2002 c 56 s 408;
- (2) RCW 82.80.130 (Passenger-only ferry service--Local option motor vehicle excise tax authorized) and 2003 c 83 s 206;
- (3) RCW 46.16.071 (Additional fees) and 1996 c 315 s 4;
- (4) RCW 46.17.010 (Vehicle weight fee--Motor vehicles, except motor homes) and 2005 c 314 s 201;
- (5) RCW 46.17.020 (Vehicle weight fee--Motor homes) and 2005 c 314 s 202; and
- (6) RCW 82.80.140 (Vehicle fee--Transportation benefit district--Exemptions) and 2005 c 336 s 16.

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

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

- (1) A motor vehicle excise tax must be calculated in an honest and accurate way so the burden on vehicle owners is not artificially inflated. For the purpose of determining any motor vehicle excise tax otherwise authorized by law, any taxing district imposing a motor vehicle excise tax must set a vehicle's taxable value by using the

depreciation schedule set forth in this section. The taxable value equals the product of a percentage based on a vehicle's year of service, as provided in subsection (2) of this section, and the market value of the vehicle. This ensures an honest and accurate calculation of the tax and, combined with the appeal process in RCW 82.44.065, ensures that vehicle owners are taxed on the market value of their vehicle.

(2) For the purpose of determining the tax under this chapter, the value of a truck-type power or trailing unit, or motor vehicle, including a passenger vehicle, motorcycle, motor home, sport-utility vehicle, or light-duty truck shall be the market value of the vehicle, excluding applicable federal excise taxes, state and local sales or use taxes, transportation or shipping costs, or preparatory or delivery costs, multiplied by the following percentage based on year of service of the vehicle since its most recent sale. The year in which a 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%

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

(4) If the purchase price is unavailable or otherwise unascertainable or the reissuance of title and registration is the result of a gift or inheritance, the department shall determine a value equivalent to the latest purchase price by using any information that

may be available, including any guidebook, report, or compendium of recognized standing in the automotive industry or the selling price and year of sale of the vehicle. The department may use an appraisal by the county assessor. In valuing a vehicle for which the current value or selling price is not indicative of the value of similar vehicles of the same year and model, the department shall establish a value that more closely represents the average value of similar vehicles of the same year and model.

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

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

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

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

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

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

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

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

Any motor vehicle excise tax (~~((previously))~~) imposed under (~~((the provisions of RCW 81.104.160(1))~~) any previously existing version of this section shall be (~~((repealed, terminated and expire on December 5, 2002))~~) discontinued as provided in section 15 of this act.

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

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

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

**MISCELLANEOUS**

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

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

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

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

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

NEW SECTION. **Sec. 20.** This act shall be called SaveOur30Tabs.com - Don't Let the Politicians Take Away Our \$30 Tabs.

NEW SECTION. **Sec. 21.** All sections of this act, other than section 11, shall take effect on December 7, 2006. Section 11 shall take effect on March 31, 2007.

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