REVENUE SOURCE: Retail Sales and Use Tax on Motor Vehicles

AUTHORIZED: 
RCW 82.08.020(3) (retail sales tax for transportation and disposition)
RCW 82.12.020 (use tax)

WHO PAYS: Consumers purchasing motor vehicles

RATE: 0.3% of selling price, in addition to state and local sales taxes

ADMINISTERED BY: Department of Revenue

WHERE DEPOSITED: Multimodal Transportation Account

DISTRIBUTION & USE: General Transportation

EXEMPTIONS: Retail car rentals

HISTORY: 2003 0.3% of selling price

2017-19 FORECAST: $103.52 million

2019-21 FORECAST: $109.62 million

VALUE OF INCREASE: $3.1 million for each 0.01% increase in tax rate per biennium