## Initiative Measure No. 996

## Filed JAN 18 2008 SECRETARY OF STATE

```
AN ACT Relating to elimination of Washington vehicle license tabs;
1
    amending RCW 46.16.010, 46.16.230, 46.16.260, 82.38.075, and 82.44.060;
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    adding new sections to chapter 46.16 RCW; and repealing RCW 46.16.0621,
    46.16.006, 46.16.0105, 46.16.063, 46.16.068,
                                                   46.16.070,
                                                               46.16.071,
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    46.16.079, 46.16.085,
                            46.16.086,
                                       46.16.090,
                                                   46.16.111,
                                                               46.16.121,
    46.16.125, 46.16.135,
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                            46.16.150,
                                       46.16.225, 46.87.010,
                                                               46.87.020,
    46.87.022, 46.87.023, 46.87.025,
                                       46.87.030, 46.87.040,
                                                               46.87.050,
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    46.87.060, 46.87.070,
                            46.87.080,
                                       46.87.090, 46.87.120,
                                                               46.87.130,
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    46.87.140, 46.87.150,
                            46.87.190,
                                       46.87.200, 46.87.210,
                                                               46.87.220,
    46.87.230, 46.87.240,
                           46.87.250,
                                       46.87.260, 46.87.270,
                                                               46.87.280,
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                                       46.87.300, 46.87.310,
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    46.87.290, 46.87.294,
                            46.87.296,
                                                               46.87.320,
    46.87.330, 46.87.335,
                            46.87.340, 46.87.350, 46.87.360,
                                                               46.87.370,
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    46.87.380, 46.87.390, 46.87.400, 46.87.410, 46.87.900, 46.87.910, and
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    82.50.460.
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- 15 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:
- NEW SECTION. Sec. 1. A new section is added to chapter 46.16 RCW to read as follows:
- 18 After obtaining an initial valid registration for a motor vehicle, 19 the registration for such motor vehicle remains valid: (1) Without

- 1 being required to be renewed; and (2) without payment of license tab
- 2 fees. The department may not collect any fees associated with the
- 3 vehicle's registration in addition to those fees required to be paid
- 4 for the initial registration.

- 5 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 46.16 RCW 6 to read as follows:
- 7 (1) On January 2, 2009, and every January 2nd thereafter, the 8 department is required to report to the department of revenue the 9 amount of license tab fees that would have been collected for the prior 10 calendar year under this chapter, if this act had not been enacted.
- 11 (2) On July 1, 2009, and every July 1st thereafter, the department 12 of revenue is required to increase the fuel tax under chapters 82.36 13 and 82.38 RCW in an amount necessary to generate revenue equal to the 14 amount reported by the department of licensing under subsection (1) of 15 this section.
- NEW SECTION. Sec. 3. The following acts or parts of acts are each repealed:
- 18 (1) RCW 46.16.0621 (License fee) and 2003 c 1 s 2, 2002 c 352 s 7, 19 & 2000 1st sp.s. c 1 s 1;
- 20 (2) RCW 46.16.006 ("Registration year" defined--Registration 21 months--"Last day of the month") and 1992 c 222 s 1, 1983 c 27 s 1, 22 1981 c 214 s 1, & 1975 1st ex.s. c 118 s 1;
- 23 (3) RCW 46.16.0105 (Exemption--Vehicles in national recreation 24 areas) and 2005 c 79 s 1;
- 25 (4) RCW 46.16.063 (Additional fee for recreational vehicles) and 26 1996 c 237 s 1 & 1980 c 60 s 2;
- 27 (5) RCW 46.16.068 (Trailing units--Permanent plates) and 1998 c 321 28 s 32 & 1993 c 123 s 4;
- 29 (6) RCW 46.16.070 (License fee on trucks, buses, and for hire vehicles based on gross weight) and 2005 c 314 s 204;
  - (7) RCW 46.16.071 (Additional fees) and 1996 c 315 s 4;
- 32 (8) RCW 46.16.079 (Fixed load motor vehicle equipped for lifting or 33 towing--Capacity fee in addition to and in lieu) and 1986 c 18 s 5, 34 1975 c 25 s 16, & 1963 c 18 s 1;
- 35 (9) RCW 46.16.085 (Commercial trailers, pole trailers--Fee in lieu)

- and 1991 c 163 s 3, 1989 c 156 s 2, 1987 c 244 s 4, 1986 c 18 s 8, & 1985 c 380 s 16;
- 3 (10) RCW 46.16.086 (Single-axle trailers--Fee in lieu) and 2006 c 4 337 s 2 & 2005 c 314 s 203;
- 5 (11) RCW 46.16.090 (Gross weight fees on farm vehicles--Penalty) 6 and 1989 c 156 s 3 & 1986 c 18 s 10;
- 7 (12) RCW 46.16.111 (Gross weight, how computed) and 1987 c 244 s 5, 8 1986 c 18 s 11, 1971 ex.s. c 231 s 1, 1969 ex.s. c 170 s 6, & 1967 9 ex.s. c 83 s 57;
- 10 (13) RCW 46.16.121 (Seating capacity fees on stages, for hire vehicles) and 1967 ex.s. c 83 s 58;
- 12 (14) RCW 46.16.125 (Mileage fees on stages--Penalty) and 1997 c 215 13 s 2, 1967 ex.s. c 83 s 60, & 1961 c 12 s 46.16.125;
- 14 (15) RCW 46.16.135 (Monthly license fee--Penalty) and 1986 c 18 s 12, 1985 c 380 s 19, 1979 ex.s. c 136 s 46, 1979 c 134 s 1, 1975-'76 2nd ex.s. c 64 s 3, 1975 1st ex.s. c 118 s 6, 1969 ex.s. c 170 s 7, & 1961 c 12 s 46.16.135;
- 18 (16) RCW 46.16.150 (School buses exempt from load and seat capacity fees) and 1961 c 12 s 46.16.150;
- 20 (17) RCW 46.16.225 (Adjustment of vehicle registration periods to 21 stagger renewal periods) and 1986 c 18 s 15, 1979 c 158 s 140, & 1975 22 1st ex.s. c 118 s 2;
- 23 (18) RCW 46.87.010 (Applicability--Implementation) and 2005 c 194 24 s 1, 1987 c 244 s 15, 1986 c 18 s 22, & 1985 c 380 s 1;
- 25 (19) RCW 46.87.020 (Definitions) and 2005 c 194 s 2, 2003 c 85 s 1, 26 1997 c 183 s 2, 1994 c 262 s 12, 1993 c 307 s 12, 1991 c 163 s 4, 1990 c 42 s 111, 1987 c 244 s 16, & 1985 c 380 s 2;
- 28 (20) RCW 46.87.022 (Rental trailers, converter gears) and 1990 c 29 250 s 74;
- 30 (21) RCW 46.87.023 (Rental car businesses) and 1994 c 227 s 2 & 31 1992 c 194 s 7;
- 32 (22) RCW 46.87.025 (Vehicles titled in owner's name) and 1990 c 250 s 75 & 1987 c 244 s 17;
- 34 (23) RCW 46.87.030 (Part-year registration--Credit for unused fees)
- 35 and 2005 c 194 s 3, 1997 c 183 s 3, 1993 c 307 s 13, 1987 c 244 s 18,
- 36 1986 c 18 s 23, & 1985 c 380 s 3;
- 37 (24) RCW 46.87.040 (Purchase of additional gross weight) and 1994. 38 c 262 s 13, 1987 c 244 s 19, & 1985 c 380 s 4;

- 1 (25) RCW 46.87.050 (Deposit of fees) and 2005 c 194 s 4, 1987 c 244 2 s 20, & 1985 c 380 s 5;
- (26) RCW 46.87.060 (Apportionment of fees, formula) and 1987 c 244 3 4 s 21 & 1985 c 380 s 6;
- 5 (27) RCW 46.87.070 (Reciprocity for trailers, semitrailers, pole trailers) and 2005 c 194 s 5 & 1993 c 123 s 1; 6
- 7 (28) RCW 46.87.080 (Cab cards, validation tabs, special license 8 plates--Design, procedures--Issuance, refusal, revocation) and 2005 c 194 s 6, 1998 c 115 s 1, 1993 c 307 s 14, 1987 c 244 s 23, & 1985 c 380 9 s 8; 10
- (29) RCW 46.87.090 (Apportioned vehicle license plates, cab card, 11 validation tabs--Replacement--Fees) and 1994 c 262 s 14, 1987 c 244 s 12 24, 1986 c 18 s 24, & 1985 c 380 s 9; 13
- (30) RCW 46.87.120 (Mileage data for applications) and 2005 c 194 14 s 7, 1997 c 183 s 4, 1990 c 42 s 113, & 1987 c 244 s 25; 15
- (31) RCW 46.87.130 (Transaction fee) and 2005 c 194 s 8 & 1987 c 16 17 244 s 26;
- 18 (32) RCW 46.87.140 (Application--Filing, contents--Fees and taxes--Assessments, due date) and 2005 c 194 s 9, 2003 c 85 s 2, 1997 c 183 s 19 5, 1991 c 339 s 10, 1990 c 42 s 114, & 1987 c 244 s 27; 20
- (33) RCW 46.87.150 (Overpayment, underpayment--Refund, additional 21 charge) and 1996 c 91 s 1 & 1987 c 244 s 28; 22
- (34) RCW 46.87.190 (Suspension or cancellation of benefits) and 23 2005 c 194 s 10 & 1987 c 244 s 32; 24
- 25 (35) RCW 46.87.200 (Refusal of registration--Federal heavy vehicle 26 use tax) and 1987 c 244 s 33;
- (36) RCW 46.87.210 (Refusal of application from nonreciprocal 27 28 jurisdiction) and 1987 c 244 s 34;
- (37) RCW 46.87.220 (Gross weight computation) and 1987 c 244 s 35; 29
- (38) RCW 46.87.230 (Responsibility for unlawful acts or omissions) 30
- and 1987 c 244 s 36; 31
- 32 (39)RCW 46.87.240 (Relationship of department with other jurisdictions) and 1987 c 244 s 37; 33
- (40) RCW 46.87.250 (Authority of chapter) and 1987 c 244 s 38; 34
- (41) RCW 46.87.260 (Alteration or forgery of cab card or letter of 35 36 authority--Penalty) and 2003 c 53 s 255 & 1987 c 244 s 39;
- (42) RCW 46.87.270 (Gross weight on vehicle) and 1990 c 250 s 77 & 37 38 1987 c 244 s 40;

- 1 (43) RCW 46.87.280 (Effect of other registration) and 1987 c 244 s 2 41;
- (44) RCW 46.87.290 (Refusal, cancellation of application, cab 3 card--Procedures, penalties) and 2003 c 53 s 256, 1997 c 183 s 6, & 4 5 1987 c 244 s 42;
- 6 (45) RCW 46.87.294 (Refusal under federal prohibition) and 2003 c 7
- 8 (46) RCW 46.87.296 (Suspension, revocation under federal 9 prohibition) and 2003 c 85 s 4;
- (47) RCW 46.87.300 (Appeal of suspension, revocation, cancellation, 10 11 refusal) and 1987 c 244 s 43;
- 12 (48) RCW 46.87.310 (Application records--Preservation, contents,
- audit--Additional assessments, penalties, refunds) and 1996 c 91 s 2, 13
- 1993 c 307 s 15, & 1987 c 244 s 44; 14
- 15 (49) RCW 46.87.320 (Departmental audits, investigations--Subpoenas) and 1987 c 244 s 45; 16
- 46.87.330 (Assessments--When 17 (50)RCW due, penalties --
- 18 Reassessment--Petition, notice, service--Injunctions, writs of mandate
- 19 restricted) and 1996 c 91 s 3 & 1987 c 244 s 46;
- 20 (51) RCW 46.87.335 (Mitigation of assessments) and 1994 c 262 s 15 21 & 1991 c 339 s 5;
- (52) RCW 46.87.340 (Assessments--Lien for nonpayment) and 1993 c 22 23 307 s 16 & 1987 c 244 s 47;
- (53) RCW 46.87.350 (Delinquent obligations--Notice--Restriction on 24
- credits or property--Default judgments--Lien) and 1994 c 262 s 16 & 25 26 1987 c 244 s 48;
- 27 (54)RCW 46.87.360 (Delinquent obligations--Collection 28 department -- Seizure of property, notice, sale) and 1987 c 244 s 49;
- 29 46.87.370 (Warrant for final assessments--Lien on RCW 30 property) and 2001 c 146 s 6 & 1987 c 244 s 50;
- 31 (56) RCW 46.87.380 (Delinquent obligations -- Collection by attorney 32 general) and 1987 c 244 s 51;
- (57) RCW 46.87.390 (Remedies cumulative) and 1987 c 244 s 52; 33
- 34 (58) RCW 46.87.400 (Civil immunity) and 1987 c 244 s 53;
- 35 (59) RCW 46.87.410 (Bankruptcy proceedings--Notice) and 1997 c 183 36 s 1;
- (60) RCW 46.87.900 (Severability--1985 c 380) and 1985 c 380 s 26; 37
- 38 (61) RCW 46.87.910 (Short title) and 1987 c 244 s 54; and

- 1 (62) RCW 82.50.460 (Notice of amount of tax payable--Contents) and 2 1979 c 123 s 3, 1975 1st ex.s. c 118 s 17, & 1971 ex.s. c 299 s 61.
- 3 **Sec. 4.** RCW 46.16.010 and 2006 c 212 s 1 are each amended to read 4 as follows:
  - (1) It is unlawful for a person to operate any vehicle over and along a public highway of this state without first having obtained and having in full force and effect a current and proper vehicle license and display vehicle license number plates therefor as by this chapter provided.
    - (2) Failure to make initial registration before operation on the highways of this state is a traffic infraction, and any person committing this infraction shall pay a penalty of five hundred twentynine dollars, no part of which may be suspended or deferred.
    - (3) ((Failure to renew an expired registration before operation on the highways of this state is a traffic infraction.
    - (4))) The licensing of a vehicle in another state by a resident of this state, as defined in RCW 46.16.028, evading the payment of any tax or license fee imposed in connection with registration, is a gross misdemeanor punishable as follows:
    - (a) For a first offense, up to one year in the county jail and payment of a fine of five hundred twenty-nine dollars plus twice the amount of delinquent taxes and fees, no part of which may be suspended or deferred;
    - (b) For a second or subsequent offense, up to one year in the county jail and payment of a fine of five hundred twenty-nine dollars plus four times the amount of delinquent taxes and fees, no part of which may be suspended or deferred;
    - (c) For fines levied under (b) of this subsection, an amount equal to the avoided taxes and fees owed will be deposited in the vehicle licensing fraud account created in the state treasury;
- 31 (d) The avoided taxes and fees shall be deposited and distributed 32 in the same manner as if the taxes and fees were properly paid in a 33 timely fashion.
- $((\frac{5}{)}))$  (4) These provisions shall not apply to the following vehicles:
  - (a) Motorized foot scooters;

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37 (b) Electric-assisted bicycles;

(c) Off-road vehicles operating on nonhighway roads under RCW 46.09.115;

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- (d) Farm vehicles if operated within a radius of fifteen miles of the farm where principally used or garaged, farm tractors and farm implements including trailers designed as cook or bunk houses used exclusively for animal herding temporarily operating or drawn upon the public highways, and trailers used exclusively to transport farm implements from one farm to another during the daylight hours or at night when such equipment has lights that comply with the law;
- (e) Spray or fertilizer applicator rigs designed and used exclusively for spraying or fertilization in the conduct of agricultural operations and not primarily for the purpose of transportation, and nurse rigs or equipment auxiliary to the use of and designed or modified for the fueling, repairing, or loading of spray and fertilizer applicator rigs and not used, designed, or modified primarily for the purpose of transportation;
- (f) Fork lifts operated during daylight hours on public highways adjacent to and within five hundred feet of the warehouses which they serve: PROVIDED FURTHER, That these provisions shall not apply to vehicles used by the state parks and recreation commission exclusively for park maintenance and operations upon public highways within state parks;
- (g) "Trams" used for transporting persons to and from facilities related to the horse racing industry as regulated in chapter 67.16 RCW, as long as the public right-of-way routes over which the trams operate are not more than one mile from end to end, the public rights-of-way over which the tram operates have an average daily traffic of not more than 15,000 vehicles per day, and the activity is in conformity with federal law. The operator must be a licensed driver and at least eighteen years old. For the purposes of this section, "tram" also means a vehicle, or combination of vehicles linked together with a single mode of propulsion, used to transport persons from one location to another;
- (h) "Special highway construction equipment" defined as follows: Any vehicle which is designed and used primarily for grading of highways, paving of highways, earth moving, and other construction work on highways and which is not designed or used primarily for the transportation of persons or property on a public highway and which is

only incidentally operated or moved over the highway. It includes, but 1 2 is not limited to, road construction and maintenance machinery so designed and used such as portable air compressors, air drills, asphalt 3 4 spreaders, bituminous mixers, bucket loaders, track laying tractors, 5 ditchers, leveling graders, finishing machines, motor graders, paving mixers, road rollers, scarifiers, earth moving scrapers and carryalls, 6 7 lighting plants, welders, pumps, power shovels and draglines, selfpropelled and tractor-drawn earth moving equipment and machinery, 8 . 9 including dump trucks and tractor-dump trailer combinations which 10 either (i) are in excess of the legal width, or (ii) which, because of their length, height, or unladen weight, may not be moved on a public 11 highway without the permit specified in RCW 46.44.090 and which are not 12 13 operated laden except within the boundaries of the project limits as defined by the contract, and other similar types of construction 14 15 equipment, or (iii) which are driven or moved upon a public highway 16 only for the purpose of crossing such highway from one property to another, provided such movement does not exceed five hundred feet and 17 the vehicle is equipped with wheels or pads which will not damage the 18 roadway surface. 19

Exclusions:

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"Special highway construction equipment" does not include any of the following:

Dump trucks originally designed to comply with the legal size and weight provisions of this code notwithstanding any subsequent modification which would require a permit, as specified in RCW 46.44.090, to operate such vehicles on a public highway, including trailers, truck-mounted transit mixers, cranes and shovels, or other vehicles designed for the transportation of persons or property to which machinery has been attached.

- $((\frac{(6)}{)})$  (5) The following vehicles, whether operated solo or in combination, are exempt from license registration and displaying license plates as required by this chapter:
- (a) A converter gear used to convert a semitrailer into a trailer or a two-axle truck or tractor into a three or more axle truck or tractor or used in any other manner to increase the number of axles of a vehicle. Converter gear includes an auxiliary axle, booster axle, dolly, and jeep axle.

- (b) A tow dolly that is used for towing a motor vehicle behind another motor vehicle. The front or rear wheels of the towed vehicle are secured to and rest on the tow dolly that is attached to the towing vehicle by a tow bar.
- (c) An off-road vehicle operated on a street, road, or highway as authorized under RCW 46.09.180.
  - $((\frac{(7)}{)})$   $\underline{(6)}$  (a) A motor vehicle subject to initial or renewal registration under this section shall not be registered to a natural person unless the person at time of application:
    - (i) Presents an unexpired Washington state driver's license; or
- 11 (ii) Certifies that he or she is:

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- 12 (A) A Washington resident who does not operate a motor vehicle on 13 public roads; or
- 14 (B) Exempt from the requirement to obtain a Washington state 15 driver's license under RCW 46.20.025.
  - (b) For shared or joint ownership, the department will set up procedures to verify that all owners meet the requirements of this subsection.
  - (c) A person falsifying residency is guilty of a gross misdemeanor punishable only by a fine of five hundred twenty-nine dollars.
    - (d) The department may adopt rules necessary to implement this subsection, including rules under which a natural person applying for registration may be exempt from the requirements of this subsection where the person provides evidence satisfactory to the department that he or she has a valid and compelling reason for not being able to meet the requirements of this subsection.
- 27 **Sec. 5.** RCW 46.16.230 and 1992 c 7 s 41 are each amended to read as follows:
- 29 The director shall furnish to all persons making satisfactory 30 application for vehicle license as provided by law, two identical vehicle license number plates each containing the vehicle license 31 number to be displayed on such vehicle as by law required: 32 That if the vehicle to be licensed is a trailer, semitrailer or 33 motorcycle only one vehicle license number plate shall be issued for 34 each thereof. The number and plate shall be of such size and color and 35 36 shall contain such symbols indicative of the registration period for which the same is issued and of the state of Washington, as shall be 37

determined and prescribed by the director. Any vehicle license number plate or plates issued to a dealer shall contain thereon a sufficient and satisfactory indication that such plates have been issued to a dealer in vehicles. All vehicle license number plates may be obtained by the director from the metal working plant of a state correctional facility or from any source in accordance with existing state of Washington purchasing procedures.

((Notwithstanding the foregoing provisions of this section, the director may, in his discretion and under such rules and regulations as he may prescribe, adopt a type of vehicle license number plates whereby the same shall be used as long as legible on the vehicle for which issued, with provision for tabs or emblems to be attached thereto or elsewhere on the vehicle to signify renewals, in which event the term "vehicle license number plate" as used in any enactment shall be deemed to include in addition to such plate the tab or emblem signifying renewal except when such plate contains the designation of the current year without reference to any tab or emblem. Renewals shall be effected by the issuance and display of such tab or emblem.))

**Sec. 6.** RCW 46.16.260 and 1986 c 18 s 16 are each amended to read 20 as follows:

A certificate of license registration to be valid must have endorsed thereon the signature of the registered owner (if a firm or corporation, the signature of one of its officers or other duly authorized agent) and must be carried in the vehicle for which it is issued, at all times in the manner prescribed by the department. It shall be unlawful for any person to operate or have in his possession a vehicle without carrying thereon such certificate of license registration. Any person in charge of such vehicle shall, upon demand of any of the local authorities or of any police officer or of any representative of the department, permit an inspection of such certificate of license registration. This section does not apply to a vehicle ((for which annual renewal of its license plates is not required and which)) that is marked in accordance with the provisions of RCW 46.08.065.

**Sec. 7.** RCW 82.38.075 and 1983 c 212 s 1 are each amended to read as follows:

In order to encourage the use of nonpolluting fuels, an annual license fee in lieu of the tax imposed by RCW 82.38.030 shall be imposed upon the use of natural gas as defined in this chapter or on liquified petroleum gas, commonly called propane, which is used in any motor vehicle, as defined in RCW 46.04.320, which shall be based upon the following schedule as adjusted by the formula set out below:

7	VEHICLE TONNAGE (GVW)	FEE
8	0 - 6,000	\$ 45
9	6,001 - 10,000	\$ 45
10	10,001 - 18,000	\$ 80
11	18,001 - 28,000	\$110
12	28,001 - 36,000	\$150
13	36,001 and above	\$250

To determine the actual annual license fee imposed by this section for a ((registration)) calendar year, the appropriate dollar amount set out in the above schedule shall be multiplied by the motor vehicle fuel tax rate in cents per gallon as established by RCW 82.36.025 effective on July 1st of the preceding calendar year and the product thereof shall be divided by 12 cents.

The department of licensing, in addition to the foregoing fee, shall charge a further fee of five dollars as a handling charge for each license issued.

The director of licensing shall be authorized to prorate the vehicle tonnage fee so that the annual license required by this section will correspond with the staggered vehicle licensing system.

A decal or other identifying device issued upon payment of these annual fees shall be displayed as prescribed by the department as authority to purchase this fuel.

Persons selling or dispensing natural gas or propane may not sell or dispense this fuel for their own use or the use of others into tanks of vehicles powered by this fuel which do not display a valid decal or other identifying device as provided in this section.

Vehicles registered in jurisdictions outside the state of Washington are exempt from this section.

Any person selling or dispensing natural gas or propane into the

- tank of a motor vehicle powered by this fuel, except as prescribed in this chapter, is subject to the penalty provisions of this chapter.
- 3 Sec. 8. RCW 82.44.060 and 2006 c 318 s 3 are each amended to read 4 as follows:

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Any locally imposed excise tax shall be due and payable to the department or its agents at the time of registration of a motor Whenever an application is made to the department or its agents for a license for a motor vehicle there shall be collected, in addition to the amount of the license fee or renewal license fee, the amount of any locally imposed excise tax, and no dealer's license or license plates, and no license or license plates for a motor vehicle shall be issued unless such tax is paid in full. Locally imposed excise taxes shall be collected for each ((registration)) calendar year. Any locally imposed excise tax upon a motor vehicle licensed for first time in this state shall be levied for ((registration)) year commencing on the date of the calendar year designated by the department and ending on the same date of the next succeeding calendar year. ((For vehicles registered under chapter 46.87 RCW, proportional registration, and)) For vehicle dealer plates issued under chapter 46.70 RCW, the registration year is the period provided in those chapters. However, the tax shall in no case be less than two dollars ((except for proportionally registered vehicles)).

A motor vehicle shall be deemed licensed for the first time in this state when such vehicle was not previously licensed by this state for the ((registration)) calendar year immediately preceding the ((registration)) calendar year in which the application for license is made or when the vehicle has been registered in another jurisdiction subsequent to any prior registration in this state.

No additional tax shall be imposed under this chapter upon any vehicle upon the transfer of ownership thereof if the tax imposed with respect to such vehicle has already been paid for the ((registration)) calendar year or fraction of a ((registration)) calendar year in which transfer of ownership occurs.

--- END ---