August 21, 2023

TO: Marko Llias, Chair
    Senate Transportation Committee
    Washington State Senate

    Jake Fey, Chair
    House Transportation Committee
    Washington State House of Representatives

FROM: Drew Shirk, Director


RCW 82.08.993(5) requires the Department of Revenue (Department) to provide the Transportation Committees of the Legislature an annual report regarding the hydrogen fuel cell electric vehicle sales and use tax exemptions provided in RCW 82.08.993 and 82.12.817. The initial report is due by August 31, 2023, and updates are required annually until the exemption expires. Revenue and the Department of Licensing (DOL) generate the data for this report. Businesses registered with the Department must report each qualifying vehicle sale or leased vehicle on their excise tax return. The Department provides a worksheet for the business to submit the total exemption amount. The worksheet requires the business to report the vehicle year, make, model, and sales price or lease terms for each transaction. Qualifying vehicle transactions occurring at DOL must include similar details.

As of August 10, 2023, there are no hydrogen fuel cell electric vehicle sales to report. Currently, no hydrogen fueling stations exist in Washington.

If you have questions, please contact Kathy Oline, Assistant Director of Research and Fiscal Analysis, at (360) 534-1534.

Sincerely,

Drew Shirk
Director
cc:    Members, Senate Transportation Committee
       Members, House Transportation Committee
       David Schumacher, Director, Office of Financial Management
       Pat Sullivan, Executive Director, Legislative Affairs, Office of the Governor
       Sarah Bannister, Secretary of the Senate
       Bernard Dean, Chief Clerk of the House
       Bryon Moore, Senior Fiscal Analyst, Senate Transportation Committee
       Mark Matteson, Fiscal Coordinator, House Transportation Committee
       Beth Redfield, Fiscal Analyst, House Transportation Committee
       Jennifer Harris, Council, House Transportation Committee