



STATE OF WASHINGTON  
**DEPARTMENT OF REVENUE**  
OFFICE OF THE DIRECTOR

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August 21, 2023

**TO:** Marko Liias, Chair  
Senate Transportation Committee  
Washington State Senate

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

**FROM:** Drew Shirk, Director

**SUBJECT:** Hydrogen Fuel Cell Electric Vehicles Report

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