

# Heavy Equipment Rental Tax

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<b>RCW</b>	Chapter 82.51
<b>Tax Base</b>	<p>The rental price of heavy equipment rental property, when rented to a consumer by a heavy equipment rental property dealer.</p> <p>Heavy equipment rental property means any equipment rented by a heavy equipment property dealer that is:</p> <ul style="list-style-type: none"><li>○ Mobile and not permanently affixed to real property.</li><li>○ Customarily used for construction, earthmoving, or industrial applications.</li><li>○ Rented without an operator.</li></ul> <p>This tax is in addition to the retail sales, use, and business and occupation taxes that may apply.</p> <p>See Chapter 82.51 RCW for exemptions, deductions, and credits specific to the heavy equipment rental tax.</p>
<b>Tax Rate</b>	1.25%
<b>Recent Collections (\$000)</b>	Collections will begin to appear in the next manual.
<b>Distribution of Receipts</b>	<p>Receipts from this tax are deposited as follows:</p> <ul style="list-style-type: none"><li>● 50% into the Motor Vehicle Fund.</li><li>● 50% into the Multimodal Transportation Account.</li></ul>
<b>Levied by</b>	State
<b>Administration</b>	Department of Revenue
<b>History</b>	2020 Established the heavy equipment rental tax, effective January 1, 2022.