

Rental Car Tax

RCW 82.08.020(2) and 82.08.011

Tax Base The rental price paid for the rental of a passenger car for no more than 30 consecutive days.

Tax exemptions may reduce these taxes.
 For more information, refer to the [Tax Exemption Study](#).

This tax is in addition to state and local retail sales taxes.

Tax Rate 5.9%

For information about the local portion of this tax imposed by counties and other jurisdictions refer to the [Local Tax Reference Guide](#).

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$20,643	-34.8%	0.1%
2020	\$31,663	-12.3%	0.1%
2019	\$36,110	6.1%	0.1%
2018	\$34,047	4.4%	0.1%
2017	\$32,611	2.7%	0.1%
2016	\$31,765	8.7%	0.2%
2015	\$29,218	8.9%	0.2%
2014	\$26,826	16.4%	0.2%
2013	\$23,039	-2.7%	0.1%
2012	\$23,672	2.7%	0.1%

Distribution of Receipts The Multimodal Transportation Account receives these taxes.

Levied by State

Administration Department of Revenue

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History	2000	Repealed the motor vehicle excise tax and directed the receipts from the rental car tax to the newly created Multimodal Transportation Account.
	1992	Adopted the rental car tax at a rate of 5.9% effective January 1, 1993.
