

Replacement Vehicle Tire Fee

RCW 70A.205.405

Tax Base The retail sales of each new replacement vehicle tire.

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

Tax Rate \$1.00 per tire

The seller may retain 10% of the fee to cover the cost of collection.

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$4,264	0.7%	0.01%
2020	\$4,232	-5.9%	0.02%
2019	\$4,496	9.1%	0.02%
2018	\$4,123	-3.3%	0.02%
2017	\$4,262	-0.3%	0.02%
2016	\$4,276	15.2%	0.02%
2015	\$3,713	-1.3%	0.02%
2014	\$3,763	2.4%	0.02%
2013	\$3,674	1.0%	0.02%
2012	\$3,638	-4.5%	0.02%

Distribution of Receipts

The Waste Tire Removal Account receives the fees.

On September 1 of odd-numbered years, any balance of more than \$1 million transfers to the Motor Vehicle Account.

The Department of Ecology uses the Waste Tire Removal Account funds to clean up and prevent unauthorized piles of waste vehicle tires.

For the 2021-2023 biennium, funds may transfer from the Waste Tire Removal Account to the Department of Transportation to address the risks of safety and public health associated with homeless encampments on Department of Transportation owned rights-of-way.

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Levied by State

Administration Department of Revenue

The buyer pays the fee to the seller. The seller collects the tax and reports the number of new tires sold to the department. The seller may retain up to 10% of the fees collected.

History

2022 Enacted allowing transfers from the Waste Tire Removal Account to the Department of Transportation, during the 2021-2023 fiscal biennium, to address the risk to safety and public health associated with homeless encampments on Department of Transportation owned rights-of-way.

2017 Enacted the transfer of balances of more than \$1 million in the Waste Tire Removal Account to the Motor Vehicle Account on September 1 of odd-numbered years.

2009 Repealed the June 30, 2010, sunset date.

2005 For a second time, the legislature adopted a \$1.00 per tire fee to sunset on June 30, 2010.

1994 Expired the tire fee on September 30.

1989 Changed the fee to \$1.00 per tire.

1985 Adopted the replacement tire fee at a rate of 0.12% of gross receipts from the sale of replacement vehicle tires.
