

Studded Tire Fee

RCW 46.37.427

Tax Base Retail sales of new studded vehicle tires, excluding bicycle tires and retreaded vehicle tires. This fee is in addition to all other fees imposed on retail tire sales.

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

Tax Rate \$5.00 per studded tire

Vendors retain 10% of the fee receipts to cover the cost of collection.

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$255	-16.9%	0.001%
2020	\$307	-13.5%	0.001%
2019	\$355	-13.1%	0.001%
2018	\$408	-16.8%	0.002%
2017	\$491	-	0.002%
2016	-	-	-
2015	-	-	-

Distribution of Receipts The Motor Vehicle Fund receives all the receipts from this fee.

Levied by State

Administration Department of Revenue

Vendors report the number of studded tires sold and fees collected, less 10%, on the combined excise tax return. The fee receipts are trust funds of the state.

History 2015 Established the studded tire fee effective July 1, 2016.
