

# Derelict Vessel Removal Fee

**RCW** Chapter 79.100

**Tax Base** Commercial ships and vessels, as measured by vessel length.

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

**Tax Rate** \$1.00 per vessel foot

**Recent Collections (\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$117	20.4%	0.00%
2020	\$97	-30.9%	0.00%
2019	\$140	63.7%	0.00%
2018	\$86	-17.5%	0.00%
2017	\$104	-11.9%	0.00%
2016	\$118	-0.3%	0.00%
2015	\$118	-	0.00%

**Distribution of Receipts** The Derelict Vessel Removal Account receives all taxes.

**Levied by** State

**Administration** Department of Revenue  
 The department collects the derelict vessel removal fee with the commercial vessel tax.

**History**

- 2022 Redirected 25% of the watercraft excise tax to the Derelict Vessel Removal Account to provide additional funding for the removal of abandoned or derelict vessels from waterways.
- 2014 Effective January 1, 2015, established the derelict vessel removal fee at \$1 per vessel foot.