

Replacement Vehicle Tire Fee

RCW 70.95.510, 70.95.515, 70.95.521, and 70.95.532

Tax Base Retail sales of new replacement vehicle tires, which does not include retreaded vehicle tires.

Tax exemptions may reduce the tax liability for this tax base. For more information, refer to the [Tax Exemption Study](#).

Tax Rate \$1.00 per tire.

Vendors are allowed to retain 10 percent of the fee receipts to cover the cost of collection.

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
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%	0.03%
2011	\$3,809	4.9%	0.03%
2010	\$3,632	0.8%	0.03%
2009	\$3,602	-5.3%	0.02%

Distribution of Receipts All receipts from this tax are deposited into the Waste Tire Removal Account. On September 1 of odd-numbered years, any balance in excess of \$1 million is transferred to the Motor Vehicle Account.

Department of Ecology uses the funds to clean up and prevent unauthorized piles of waste vehicle tires.

Levied by State

Replacement Vehicle Tire Fee

Administration Department of Revenue.

Vendors of new replacement vehicle tires report collections on the Combined Excise Tax Return. The fee receipts are considered trust funds of the state.

History

2017 On September 1st of odd-numbered years, any balance in excess of \$1 million in the waste tire removal account must be transferred to the Motor Vehicle Account.

2009 The expiration date of July 1, 2010, was repealed.

2005 For a second time, the legislature adopted the \$1.00 per tire fee.

1994 The tire fee expired on September 30.

1989 The rate was changed to a fee of \$1.00 per tire.

1985 A similar fee was established at a rate of 0.12 percent of the gross receipts derived from the retail sales of replacement vehicle tires.
