



STATE OF WASHINGTON
DEPARTMENT OF REVENUE
OFFICE OF THE DIRECTOR

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August 21, 2024

TO: Marko Liias, Chair
Senate Transportation Committee
Washington State Senate

Jake Fey, Chair
House Transportation Committee
Washington State House of Representatives

FROM: Drew Shirk, Director *DIS*

SUBJECT: Hydrogen Fuel Cell Electric Vehicles Report

RCW 82.08.993(5) requires the Department of Revenue (department) to provide the Transportation Committees of the Legislature an annual report regarding the hydrogen fuel cell electric vehicle sales and use tax exemptions provided in RCW 82.08.993 and 82.12.817. The initial report was due by August 31, 2023, and updates are required annually until the exemption expires. The department and Department of Licensing (DOL) generate the data for this report. Businesses registered with the department must report each qualifying vehicle sale or leased vehicle on their excise tax return. The department provides a worksheet for the business to submit the total exemption amount. The worksheet requires the business to report each transaction's vehicle year, make, model, and sales price or lease terms. Qualifying vehicle transactions occurring at DOL must include similar details.

As of August 1, 2024, there are no hydrogen fuel cell electric vehicle sales to report. Currently, no hydrogen fueling stations exist in Washington.

If you have questions, please contact Kathy Oline, Assistant Director of Research and Fiscal Analysis, at (360) 534-1534.

cc: Members, Senate Transportation Committee
Members, House Transportation Committee
David Schumacher, Director, Office of Financial Management
Pat Sullivan, Executive Director, Legislative Affairs, Office of the Governor
Sarah Bannister, Secretary of the Senate
Bernard Dean, Chief Clerk of the House
Bryon Moore, Senior Fiscal Analyst, Senate Transportation Committee
Mark Matteson, Fiscal Coordinator, House Transportation Committee
Beth Redfield, Fiscal Analyst, House Transportation Committee
Jennifer Harris, Council, House Transportation Committee