

5295-S

Sponsor(s): Senate Committee on Highways & Transportation  
(originally sponsored by Senators Horn, Haugen, Kline and Schmidt)

Brief Description: Imposing a fee on studded tires.

**SB 5295-S - DIGEST**

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Provides that, beginning July 1, 2003, a fee of fifteen dollars per tire is levied on the sale of each studded tire and lightweight studded tire, regardless of the wholesale or retail value of the studded tire.

Requires the buyer of the tire to pay the fee to the seller, and each seller shall collect from the buyer the full amount of the fee. The seller shall send the amount of fees collected from the buyer by the seller to the department of revenue, acting in a custodial capacity, for deposit in the motor vehicle fund.

Declares that RCW 82.32.045 applies to the fees imposed by this act. The tax due dates, reporting periods, and return requirements applicable to chapter 82.04 RCW apply equally to the fees imposed by this act.