

**RCW 82.12.818 Additional tax on use of motor vehicles if vehicle value exceeds \$100,000. (Effective January 1, 2026.)**

\*\*\* CHANGE IN 2026 \*\*\* (SEE 2711-S.SL) \*\*\*

(1) Except as provided in subsection (3) of this section, in addition to the tax imposed under RCW 82.12.020, there is levied and collected from every person in this state a tax for the privilege of using within this state as a consumer any motor vehicle if the value of the motor vehicle exceeds \$100,000.

(2) (a) Except as provided in (b) of this subsection, the tax is levied and must be collected in an amount equal to the value of the motor vehicle that exceeds the deduction amount specified in (c) of this subsection, multiplied by eight percent.

(b) In the case of a seller required to collect use tax under this section from the purchaser, the tax must be collected in an amount equal to the amount of the purchase price that exceeds the amount specified in (c) of this subsection, multiplied by eight percent.

(c) The deduction amount is \$100,000 for fiscal year 2026. The deduction amount must be annually adjusted on July 1st of each year by increasing the amount by two percent and rounding the result to the nearest whole dollar.

(3) The taxes imposed under this section do not apply to the use of:

(a) A commercial motor vehicle, as defined in RCW 46.25.010; or

(b) A motor vehicle that has a gross vehicle weight rating of greater than 10,000 pounds other than motor homes, as defined in RCW 46.04.305.

(4) The revenue collected under this section must be deposited in the multimodal transportation account created in RCW 47.66.070. [2025 c 417 s 204.]

**Effective date—2025 c 417 ss 104, 105, 107-110, 201-206, 301-303, 604, and 903:** See note following RCW 46.17.355.

**Tax preference performance statement exemption—Automatic expiration date exemption—2025 c 417 ss 203, 204, 207, and 208:** See note following RCW 82.08.817.

**Findings—Intent—2025 c 417:** See note following RCW 82.38.030.