

# Watercraft Excise Tax

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**RCW** Chapter 82.49

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**Tax Base** Fair market value of noncommercial boats used on Washington waters.

The Department of Revenue prepares a depreciation schedule to be used in the determination of fair market value, RCW 82.49.040. Boats which were not purchased, or whose purchase price does not represent fair market value, may be appraised by the Department of Revenue.

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

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**Tax Rate** 0.5 percent, with a minimum of \$5.

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Recent Collections (\$000)	Fiscal Year	Collections	% Change	% of All State Taxes
	2016	\$13,809	1.2%	0.1%
	2015	\$13,649	4.7%	0.1%
	2014	\$13,039	4.6%	0.1%
	2013	\$12,463	0.4%	0.1%
	2012	\$12,418	-8.7%	0.1%
	2011	\$13,598	8.4%	0.1%
	2010	\$12,547	-27.0%	0.1%
	2009	\$17,192	-2.6%	0.1%
	2008	\$17,651	7.8%	0.1%
	2007	\$16,381	1.9%	0.1%

Source: Washington State Department of Licensing

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**Distribution of Receipts** Receipts are distributed to the State General Fund.

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**Levied by** State

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**Administration** Department of Licensing.

The tax is paid annually by owners when registering the vessel. It is collected by the Department of Licensing and its agents, including county auditors and authorized private firms.

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The tax is due June 30 each year for the upcoming 12-month period; the tax for newly registered boats is prorated to the following June 30. The Department of Revenue is authorized to collect any unpaid excise tax, including any penalties and interest.

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### History

- 2014 New penalties for unregistered vessels instituted.
- 1983 The watercraft excise tax was adopted, effective July 1. Prior to this, boats were subject to assessment as personal property.
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