

ESSB 5801
Direct Revenue Related Provisions
(Dollars in Millions)

#	Section	Provision & Summary	6-Year Total	Implement. Date
Fuel-Related				
1	101-103	Fuel Tax Increase + Indexing - Imposes a 6 cent increase to the current 49.4 cent rate in FY 2026. The entire higher rate is inflated by 2% each year starting in FY 2027. Of the increased amounts, 2.5% is distributed to cities and 2.5% is distributed to counties.	\$1,448	Jul 1, 2025
2	101-103	Special Fuel (Diesel) Differential Tax Rate - Imposes a 3 cent increase to the Special Fuel Tax rate above the gasoline rate in FY 2026, another 3 cent increase in FY 2028, and then the 6 cent increase is inflated by 2% each year starting in FY 2029. Of the increased amounts, 2.5% is distributed to cities and 2.5% is distributed to counties.	\$166	Jul 1, 2025
Fees Due at Time of Vehicle Registration				
3	104	Truck Weight Fees - Sets gross weight fees at \$30 per ton up to 40,000 lbs. for schedule B trucks and 52,000 lbs. for schedule A trucks, including the freight project fee and additional fee in the calculation. Gross weight fees are inflated by 2% each year starting in FY 2027.	\$317	Jan 1, 2026
4	105-106	Passenger Weight Fees - Increases the Passenger Weight Fee for heavier vehicles as follows: - 0 - 4,000 lbs.: \$35 -> \$35; - 4,001 - 6,000 lbs.: \$55 -> \$75; - 6,001 - 8,000 lbs.: \$75 -> \$90; and - 8,001 lbs. and over: \$82 -> \$110. Half of this increase occurs Jan 1, 2026; the remainder occurs Jan 1, 2029.	\$131	Jan 1, 2026, Jan 1, 2029
5	107	Filing Fees - Increases the \$4.50 registration filing fee to \$6 and the \$5.50 title filing fee to \$6.50. The majority of the funds (\$89 million) from these fee increases is retained by counties, but \$5 million is to be deposited in the Highway Safety Account.	\$5	Jan 1, 2026
6	108	Title and Registration Service Fees - Increases the \$15 title fee to \$18 and the \$8 registration service fee to \$11. The majority of the funds (\$160 million) from these fee increases is retained by subagents, but \$41 million is deposited into the Capital Vessel Replacement Account over the 6-year time period.	\$40	Jan 1, 2026
7	109-110	Abandoned Recreational Vehicle Fee - Increases the Abandoned RV fee from \$6 to \$8 and changes the administrative allocation to up to 10 percent.	\$3	Jan 1, 2026

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Sales and Use Taxes				
8	201 (3)	Motor Vehicle Sales and Use Taxes - Increases the additional sales tax assessment on motor vehicles from 0.3% to 0.5%.	\$257	Jan 1, 2026
9	201 (2)	Rental Car Tax & Corporate Peer to Peer Car Sharing - (1) the 5.9% additional rental car tax is increased to 11.9% on January 1, 2026 and then adjusted down to 9.9% on January 1, 2027 and thereafter; and (2) applies these rates to peer-to-peer car transaction involving a vehicle exempted from retail sales or use tax. True peer-to-peer transactions involving personal car sharing by individuals would not be subject to taxation.	\$205	Jan 1, 2026 RCT, Jan 1, 2027 CP2P
10	201 (4), 202 (6)	Recreational Vessels Tax - Imposes a 0.5% sales and use tax on recreational vessels.	\$7	Jul 1, 2026
11	203 - 206	Luxury Vehicle Tax - Imposes a luxury tax of 8% on a portion of the retail sale, lease, or transfer of a vehicle. Applies to the portion of the selling price or value that exceeds \$100,000. The deduction of \$100,000 is increased by 2% per year. Does not apply to motor vehicles that have a gross vehicle weight rating above 10,000 lbs. other than motor homes. Does not apply to commercial motor vehicles. There is no exception for the value of a trade-in vehicle.	\$202	Jan 1, 2026
12	207-211, 206	Luxury Aircraft - Imposes a luxury tax of 10% on a portion of the retail sale, lease, or transfer on an aircraft. Applies to the portion of the selling price or value that exceeds \$500,000 of non-commercial aircraft. There is no exception for the value of a trade-in aircraft.	\$21	Apr 1, 2026

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Other Taxes and Fees				
13	301-303	Tire Disposal Fee - Increases the existing \$1 tire replacement fee to \$5 and increases the amount retained by the retailer to 25 cents. Distribution of the tire fee proceeds are changed.	\$117	Jan 1, 2026
14	304	WSDOT Work Zone Violations - WSDOT is beginning implementation of a speed safety camera in work zone pilot program that ends in FY 2030 (unless extended). Current policy provides a \$0 fine for the 1st offense. Increases the fine for the first offense to \$125 beginning July 1, 2026 through the pilot termination.	\$138	Jul 1, 2026
15	305-307	Standard Driver's License and Identicards - Increases the current \$9 per year fee for driver's licenses and identicards to \$10 per year in FY 2026. The per year fee amounts are increased by \$1 per year every three years in the future to approximate inflation.	\$74	Oct 1, 2025
16	501-502	Remove Toll Exemption for Transit and Ride Share Vehicles - Directs WSTC to remove current toll exemption for public and private transit buses, vans, and rideshare vehicles on bridges. Public and private school buses may be exempted.	\$6	Oct 1, 2025
Washington State Ferries (WSF) Specific Increases				
17	401-402	Capital Vessel Surcharge - Increases the current 50 cent fee to \$1 in Oct 2025. Requires an additional 10 cent increase in Oct 2027 and an additional 10 cent increase in Oct 2029.	\$47	Oct 1, 2025
18	405	Impose Credit Card Surcharge on Riders - Imposes a rider surcharge to cover credit card transaction costs currently paid by Washington State Ferries.	\$24	Mar 1, 2026
Total Revenue Raised Over 6 Years			\$3,208	