Transportation and Economic Revenue Forecast Council
June 2026
Transportation Economic and Revenue Forecast

Volume IV: Vehicle-Related Fees Pledged to Bonds

VEHICLE-RELATED FEES PLEDGED TO BONDS

June 2026 FORECAST

FISCAL YEARS 2025-2033

Prepared by

Washington State Department of Transportation

for Presentation to the

Transportation and Economic Revenue Forecast Council

Motor Vehicle Fuel Tax (MVFT) & Vehicle-Related Fees (VRF)

Through a number of bond authorizations, Washington issues MVFT & VRF General Obligation Bonds to finance a variety of transportation projects. MVFT & VRF General Obligation Bonds are first payable from MVFT and VRF revenues, and further secured by the full faith and credit of the state. More specifically:

- The bonds are general obligations of the State to which the State pledges its full faith and credit;
- The principal and interest on the Bonds are first payable from the proceeds of state excise taxes on fuel imposed by Chapter 82.38 RCW (MVFT), and vehicle-related fees (VRF) imposed under Title 46 RCW that constitute license fees for motor vehicles required to be used for highway purposes and to be deposited into the Motor Vehicle Fund;
- The proceeds of such excise taxes on fuel and vehicle-related fees are pledged to the payment of the principal and interest on all bonds to which such revenues are pledged;
- The Legislature has agreed to continue to impose such excise taxes on fuel and vehicle-related fees in amount sufficient to pay when due the principal and interest on all bonds to which such revenues are pledged.

In reviewing if a VRF is pledged, the following general definitions are applicable:

"License fee" means a fee collected for the right to use a vehicle on public highways, including vehicle registration fees such as license fees by vehicle type, license fees by weight, license plate fees for motor vehicles, electric vehicle registration and renewal fees, capacity fees, tonnage fees, trip and special permit fees and other fees imposed as a condition of registration and operation of a vehicle on public highways. License fees do not include administrative processing fees, inspection fees, vehicle operator's license fees, excise taxes imposed in lieu of property taxes, or fees for certificates of ownership of motor vehicles.
"Motor vehicles" definition excludes trailers since they are not self-propelled.
"Used for highway purposes" means it is deposited in the Motor vehicle fund and used for highway purposes within the meaning of Article II, Section 40 of the State Constitution.
Attached Table 1 provides additional detail on the individual vehicle-related fees to be pledged to the Bonds.

Table 1 "Vehicle-Related Fees" Pledged to Bonds

Vehicle-Related Fees	Authorizing Statute1
Basic License Fee	46.17.350(1); 46.17.400(1)(d); 46.17.400(1)(a), 46.16A.3052;46.17.400(1)(b)2
Original License Plate Fee	46.17.200(1)(a)
Reflectivity License Plate Fee	46.17.200(1)(a)
Replacement License Fee	46.17.200(1)(a)
License Plate Transfer Fee	46.17.200(1)(c)
Electric Vehicle Registration Renewal Fee: Electric Vehicle/ Plug in Renewal Fee	46.17.323(1); 46.17.323(4)2; 46.17.324
Combined License Fees (Trucks) and farm trip permits	46.17.355(1)(b); 46.17.325, 46.16A.420; 46.17.330; 46.17.355(7); 46.16A.330
Freight Project Fee: Vehicles with gross weight in excess of 10,000 pounds	46.17.355(6)
Capacity Fees	46.17.335(2); 46.17.340
Monthly Gross Weight Fee (Tonnage Fee)	46.17.360;
Trip Permit Fee	46.17.400(1)(c), 46.17.400(1)(h)2, 46.16A.3202; 46.17.400(1)(b), 46.17.400(1)(f), 82.38.100
Temporary Permit Fee	46.16A.300;
On-Road ATVs: Vehicle License Fee	46.17.350(1)(r)
Special Permit Fees	46.44.0941; 46.44.047; 46.44.095

1) Title 46 RCW also includes certain categories of fees that are not eligible to be pledged including: a) fees relating to trailers: basic License fee, license plate feed, and the combined license fees for commercial trailers; b) filing and service Fees; c) certificate of title fees; and d) some "other" fees imposed under Title 46 RCW, including but not limited to parking rental fee, off road vehicle dealer license fee, studded tire fee, driving record fee, and tow truck operator license.

2) A portion of these fees are "Vehicle-Related Fees" pledged to Bonds.

Transportation Revenue Forecast Council
Table H.1. Fuel Tax and Pledged Vehicle & Plate Related License Fees Only

June 2026

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Fuel Tax Collections												
Net Motor Vehicle Fuel Tax *	1,579,633,199	1,532,963,487	1,531,966,683	1,502,390,900	1,578,594,000	1,625,041,200	1,676,186,600	1,688,801,900	1,699,700,700	1,707,379,700	1,713,690,400	1,715,815,800
Pledged Licenses Permits and Fees												
Basic License Fees	166,709,585	162,237,571	167,338,278	165,734,214	164,147,356	163,866,190	164,303,087	165,008,790	165,930,113	167,208,894	168,636,571	170,294,516
Original License Plate Fees	10,608,471	51,624,400	54,491,871	56,030,995	54,161,939	56,930,653	57,664,545	58,484,163	58,879,002	58,389,860	58,110,033	58,069,523
Reflectivity License Plate Fees	5,394,648	5,138,835	4,955,169	5,049,810	4,988,279	5,070,321	5,109,148	5,190,327	5,234,041	5,191,512	5,163,107	5,167,532
Replacement License Plate Fees	15,339,422	40,242,788	40,178,542	40,660,199	39,450,623	38,676,420	38,590,620	39,218,640	39,572,520	39,244,452	38,979,936	39,014,592
License Plate Transfer Fees	133,990	137,399	688,740	855,970	800,990	769,300	744,130	744,210	748,500	753,960	757,880	759,830
Dealer Plate Fees	664,270	486,337	536,561	647,836	634,000	638,000	644,810	654,000	658,020	650,800	646,400	642,800
Electric Vehicle Registration Renewal Fees	7,831,799	10,309,822	15,108,521	20,722,256	64,289,140	77,844,830	93,276,800	110,360,150	132,291,870	156,373,390	181,510,420	207,061,500
Vehicles paying Weight Based Registrations (all trucks)	248,723,533	267,407,987	267,460,657	268,152,166	284,192,805	312,360,701	318,944,201	325,872,596	333,089,530	340,426,415	347,809,624	355,900,593
Vehicles Paying Varying Fees	1,261,968	1,086,289	154,721	136,974	125,346	119,760	112,708	107,604	102,840	98,768	95,607	93,364
Vehicles paying Freight Project Fees (trucks > 10,000)	22,495,847	21,391,065	18,411,151	25,058,197	22,661,706	24,435,730	24,733,832	25,082,726	25,471,043	25,908,958	26,379,220	26,885,950
Capacity Fees	34,700	33,100	31,338	30,374	30,045	30,003	30,016	30,092	30,216	30,403	30,627	30,893
Tonnage Fees	436,402	455,734	436,402	436,162	434,914	434,299	434,491	435,597	437,394	440,094	443,336	447,186
Trip Permit Fees	3,178,785	3,014,809	3,513,582	3,495,523	3,506,408	3,501,451	3,502,998	3,511,913	3,526,403	3,548,172	3,574,315	3,605,353
Dealer Temporary Permit Fees	10,279,170	13,340,650	19,592,541	22,777,301	24,101,999	25,029,400	25,594,200	26,019,500	26,260,100	26,033,500	25,852,200	25,873,100
On-Road ATVs: Vehicle License Fee	229,944	257,726	276,812	282,549	297,590	307,440	315,250	320,020	323,290	323,290	323,290	323,290
Special Permit Fees	9,146,771	9,306,840	9,312,651	9,158,541	8,865,935	9,030,871	9,088,416	9,159,137	9,234,469	9,312,238	9,398,850	9,485,213
TOTAL PLEDGED REVENUES	2,082,102,504	2,119,434,838	2,134,454,220	2,121,619,968	2,251,283,075	2,344,086,569	2,419,275,852	2,459,001,365	2,501,490,051	2,541,314,406	2,581,401,816	2,619,471,034

* Gross fuel tax less refunds

"Vehicle-Related Fees" Pledged to Bonds under the 2015 Bond Act

Existing Fees Imposed Under Title 46 RCW which are "Vehicle-Related Fees" pledged to Bonds to be Issued Under Chapter 45, Laws of 2015, 3rd Sp. Sess. (Senate Bill 5989) ("2015 Bond Act")

The 2015 Bond Act pledges: "State excise taxes on fuel imposed by chapter 82.38 RCW and vehicle-related fees imposed under Title 46 RCW that constitute license fees for motor vehicles required to be used for highway purposes."

Line #	Type of Fee	Category of Fee	Subcategory of Fee	Authorizing Statute	Distribution Statute	Description	License Fee?	For Motor Vehicles?	Required to be Used for Highway Purposes?	Pledged to Bonds?
Basic License Fee										
1	Vehicle License Fee	License Fees by Vehicle Type	Vehicles subject to "$30" registration fee, other than specified below	46.17.350(1)	46.68.030	Often referred to as the "$30 fee", these are fees imposed upon the initial registration and renewal of specific vehicle types: auto stages (6 seats or less), traditional passenger vehicles, campers, for hire vehicles, mobile homes, mopeds, motor homes, motorcycles, SUVs, and tow-trucks. These fees are required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
2	Permit and Transfer Fee	Permit Fees by Permit Type	Nonresident Military	46.17.400(1)(d), 46.16A.330	46.68.070	This fee is collected in connection with the issuance of a temporary permit for a recently purchased motor vehicle by a nonresident member of the United States armed forces, which allows the motor vehicle to be used in Washington state while the owner applies for out of state registration. This fee is required to be deposited into the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
3	Vehicle License Fee	License Fees by Weight (and fees in lieu of or in addition to)	Trailers and Travel Trailers	46.17.350(1)	46.68.030	This license fee is imposed upon the initial registration of, and registration renewal for trailers. These fees are required to be deposited in the Motor Vehicle Fund.	Yes	No	Yes	No
Original License Plate Fee										
4	License Plate Fees	License Plate Fees	Original issue	46.17.200(1)(a)	46.68.070	This fee is to be collected in connection with the original issuance of a license plate. This fee is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
5	License Plate Fees	License Plate Fees	Original Issue, Motorcycle	46.17.200(1)(a)	46.68.070	This fee is to be collected in connection with the original issuance of a license plate for a motorcycle. This fee is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
6	License Plate Fees	License Plate Fees	Original issue, moped	46.17.200(1)(a)	46.68.070	This fee is to be collected in connection with the original issuance of a license plate for a moped. This fee is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
7	License Plate Fees	License Plate Fees	Original issue, trailers and travel trailers			Not inidividually specified in statute, this fee represents the portion of the original issuance of a license plate for a trailer.	Yes	No	Yes	No
Reflectivity License Plate Fee										
8	License Plate Fees	License Plate Fees	Reflectivity	46.17.200(1)(a)	46.68.070	This fee is to be collected in connection with the issuance and replacement of a license plate. This fee is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
9	License Plate Fees	License Plate Fees	Reflectivity, Trailers & Travel Trailers			This fee represents the portion of the issuance and replacement of a license plate for a trailer or travel trailer.	Yes	No	Yes	No
Replacement License Fee										
10	License Plate Fees	License Plate Fees	Replacement	46.17.200(1)(a)	46.68.070	This fee is to be collected in connection with the periodic replacement of a license plate. This fee is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
11	License Plate Fees	License Plate Fees	Replacement, motorcycle	46.17.200(1)(a)	46.68.070	This fee is to be collected in connection with the periodic replacement of a license plate for a motorcycle. This fee is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
12	License Plate Fees	License Plate Fees	Replacement, Trailers & Travel Trailers			This fee represents the portion of the periodic replacement of a license plate fee for a trailer or travel trailer.	Yes	No	Yes	No
License Plate Transfer Fee										
13	License Plate Fees	License Plate Fees	License Plate Transfer Fee	46.17.200(1)(c)	46.17.200(1)(c)	This fee is to be collected when transferring standard issue license plates from one vehicle to another. This fee is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
14	License Plate Fees	License Plate Fees	License Plate Transfer Fee, Trailers & Travel Trailers			Not individually specified in statute, this fee represents the portion of the fee when transferring standard issue license plate fees from one trailer/travel trailer to another.	Yes	No	Yes	No
Electric Vehicle Registration Renewal Fee: Electric Vehicle/ Plug in Renewal Fee										
15	Vehicle License Fee	Electric Vehicle Registration Renewal Fees	Electric Vehicle/Plug In Renewal Fee	46.17.323(1)	46.17.323	This $100 fee is to be collected in connection with the renewal of registration for electric vehicles. Proceeds are to be deposited to the Motor Vehicle Fund, Transportation Improvement Account, Rural Arterial Trust Account	Yes	Yes	A portion	A portion
16	Vehicle License Fee	Electric Vehicle Registration Renewal Fees	Additional Electric Vehicle Plug In Renewal Fee	46.17.323(4)	46.17.323	This fee is to be collected in addition to the fee under 46.17.323(1). The first $1 million raised must be deposited in the multimodal transportation account in the Multimodal Transportation Fund, with any remaining funds to be deposited in the Motor Vehicle Fund.	Yes	Yes	Amounts in excess of $1 million	A Portion
16a	Vehicle License Fee	Electric Vehicle Registration Renewal Fees	Additional Electric Vehicle Plug In Renewal Fee	46.17.324		Proceeds deposited to Transportation Electrification Account (20J), starting the FY2026 the deposits switch to Motor Vehicle Fund (108).	Yes	NO/Yes	NO/Yes	yes starting in 7/1 /2026
Combined License Fees (Trucks)										

17	Vehicle License Fee	License Fees by Weight (and fees in lieu of or in addition to)	Trucks, buses and for hire vehicles	46.17.355(1)(b) (for registrations due after 7/1/2016)	46.68.035	In lieu of the license fee by vehicle type, certain vehicles (trucks, buses, for-hire vehicles) pay a license fee by weight. This fee is required to be deposited into the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
18	Vehicle License Fee	Farm Exempt Decal Fee	N/A	46.17.325, 46.16A.420	46.17.325	This fee is collected with the application for exemption of a farm vehicle from registration, allowing limited use of farm vehicles on public highways. This fee is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
19	Vehicle License Fee	Farm Vehicle Reduced Gross Weight License Fee	N/A	46.17.330	46.68.030	This fee is collected in lieu of the vehicle license fee required under 46.17.350 and allows limited use of farm vehicles on public highways. These fees are required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
20	Vehicle License Fee	License Fees by Weight (and fees in lieu of or in addition to)	Vehicles with gross weight less than or equal to 12,000 pounds	46.17.355(7)	46.68.035	This "additional weight fee" will be required by vehicle registrations due on or after 7/1/2022 and will apply to vehicles with a declared gross weight of less than or equal to 12,000 pounds. This fee is required to be deposited into the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
21	Vehicle License Fee	Motor Vehicle Weight Fee	Additional Weight Fee	46.17.365(3)	46.17.365(3)	Beginning in 7/1/2022, an additional weight fee of $10 is to be collected. This fee is to be distributed to the multimodal transportation account unless, prior to 7/1/2023, certain actions are taken, in which case, the increased fee will be distributed to the connecting Washington account of the Motor Vehicle Fund.	Yes	Yes	A portion under certain conditions	A portion under certain conditions
22	Vehicle License Fee	License Fees by Vehicle Type	Commercial trailers, private use single-axle trailer	46.17.350(1)(c) and (k)	46.68.035	These fees are imposed upon the initial registration of, and registration renewal for, commercial trailers and private use single axle trailers. These fees are required to be deposited into the Motor Vehicle Fund.	Yes	No	Yes	No
Excess Weight Fee: Vehicles with gross weight in excess of 10,000 pounds										
23	Vehicle License Fee	License Fees by Weight (and fees in lieu of or in addition to)	Vehicles with gross weight in excess of 10,000 lbs.	46.17.355(6)	46.68.035	This "freight project fee" will be required to vehicle registrations due on or after 7/1/2016 and will apply to vehicles with a gross weight of more than 10,000 pounds. This fee is required to be deposited into the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
Capacity Fees										
24	Vehicle License Fee	Fixed Load Motor Vehicle Registration Capacity Fee	N/A	46.17.335	46.68.030	This $25 capacity fee is imposed in lieu of the license fee by weight imposed under 46.17.355 for those fixed load motor vehicles equipped for lifting and towing abandoned, disabled, or impounded vehicles or parts of vehicles. This fee is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
25	Vehicle License Fee	For Hire Vehicle and Auto Stage Seating Capacity Fee	N/A	46.17.340	46.17.340	This fee is to be collected before accepting an application for registration of a for hire vehicle or auto state with a seating capacity of six or less (except taxi cabs). This fee is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
Tonnage Fees										
26	Vehicle License Fee	Monthly Declared Gross Weight License Fees (Tonnage Fees)	N/A	46.17.360	46.17.360	The annual license fees required in RCW 46.17.355 for any motor vehicle or combination of motor vehicles having a declared gross weight on 12,001 pounds or more may be paid per month. A person applying for a monthly declared gross weight license is required to pay an additional $2 for each month of the license, plus an additional two dollars. This fee is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
27	Other Fee Imposed Under Title 46 RCW	Temporary Additional Tonnage Permit Fee	N/A	46.44.095	46.44.096	This fee is to be collected when vehicles have been licensed in excess of certain weight limits. If the fee is collected by the Department of Transportation, it is required to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
Trip Permit Fee										
28	Permit and Transfer Fee	Permit Fees by Permit Type	Farm Vehicle Trip	46.17.400(1)(c), 46.16A.330	46.68.035	This fee is collected in connection with issuance of farm vehicle trip permits, which allow the operation of a single vehicle for 30 days (with a maximum of four trip permits for any vehicle in any 12 month period). This fee is required to be deposited into the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
29	Permit and Transfer Fee	Permit Fees by Permit Type	Vehicle Trip Permit	46.17.400(1)(h), 46.16A.320	46.68.455	This fee is collected in connection with the issuance of a vehicle trip permit, which permits an owner to operate an otherwise unregistered vehicle on highways for up to three days. This fee is required to be deposited into the Motor Vehicle Fund, except for a $1 portion of this fee which is to be treated as an excise tax and distributed to the general fund.	Yes	Yes	Yes	Yes, except portion designated as an "excise tax" distributed to general fund
30	Permit and Transfer Fee	Permit Fees by Permit Type	Department Temporary Permit	46.17.400(1)(b), 46.16A.305	46.68.450	This fee is collected in connection with the grant of a temporary permit to operate a vehicle for which an application for registration has been made. If the fee is collected by a county auditor or other agent or subagent, the fee is to be distributed to the county current expense fund. If the fee is collected by the Department, it is required to be deposited in the Motor Vehicle Fud.	Yes	Yes	A portion	A portion
31	Permit and Transfer Fee	Permit Fees by Permit Type	Special Fuel Trip	46.17.400(1)(f), 82.38.100	46.68.460	This fee is collected in connection with the issuance of a special fuel trip permit which allows a special fuel user to operate a motor vehicle in Washington for commercial purposes for up to three days. Other than the $1 portion of this fee to be retained by the county auditor or businesses selling special fuel permits, this fee is required to be deposited into the motor vehicle fund.	Yes	Yes	Yes	Yes
Dealer Temporary Permit Fee										

32	Permit and Transfer Fee	Permit Fees by Permit Type	Dealer Temporary Permit	46.17.400(1)(a), 46.16A.300	46.68.030	This dealer temporary permit fee is collected in connection with the issuance of temporary permits to operate vehicle. This fee is required to be credited to the Motor Vehicle Fund upon the vehicle registration($5), deposited to State Patrol Account ($10), Move Ahead Washington Account ($25)	Yes	Yes	Yes	Yes
On-Road ATVs: Vehicle License Fee										
33	Vehicle License Fee	License Fees by Vehicle Type	On-Road ATVs	46.17.350(1)(r)	46.09.540	This fee is imposed upon the initial registration of, and registration renewal for, wheeled all-terrain vehicles for on-road use. These fees are required to be deposited in the Motor Vehicle Fund and used for grants administered by the Department of Transportation to address various issues relating to ATV and other mixed-vehicle use on roadways.	Yes	Yes	Yes	Yes
Special Permit Fees										
34	Other Fee Imposed Under Title 46 RCW	Special Permit Fees	N/A	46.44.0941	46.44.0941	These fees are collected in connection with movement of nonconforming loads made upon state highways. Funds collected are to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
35	Other Fee Imposed Under Title 46 RCW	Logging Truck Excess Weight Fee	N/A	46.44.047	46.44.047	This fee is collected in connection with special permits issued by the department of transportation to permit nonconforming logging trucks to travel on state primary or secondary highways. The fees collected by the department of transportation are to be deposited in the Motor Vehicle Fund.	Yes	Yes	Yes	Yes
36	License Plate Technology Fee	License Plate Technology Fee	License Plate Technology Fee	46.17.015	No	This fee is to be collected from any person who applies for a vehicle registration or for any other right to operate a vehicle on the highways of the state of Washington. This fee is required to be deposited in the license plate technology account (within the Central Administrative and Regulatory Fund) with expenditures used to support current and future license plate technology and system upgrades.	no	a portion	Yes	No
37	Stolen Vehicle Check Fee	Stolen Vehicle Check Fee	Stolen Vehicle Check Fee	46.17.120	This fee is to be collected in connection with an application for a certificate of title for a vehicle previously registered in any other state or country. This fee is required to be deposited in the Motor Vehicle Fund.	Increases Stolen Vehicle Check Fee from $15 to $50 with the fee increase distributed to the Move Ahead WA Account (26P). An additional increase to this fee from $50 to $75 (effective July 1, 2026) with the fee increase distributed to the Move Ahead WA Account (26P).	no	a portion	Yes	no

Categories of Title 46 Fees which are <u>not eligible</u> to be pledged under the 2015 Bond Act:

Fees relating to Trailers: Basic License Fee, License Plate Fees, and the Combined License fees for Commercial Trailers
Filing and Service Fees
Certificate of Title Fees
Some "Other" Fees imposed under Title 46 RCW, including but not limited to the following:
- Parking rental fee
- Off road vehicle dealer license fee
- Studded tire fee
- Driving record fee
- Tow truck operator license