
HOUSE BILL 2057

State of Washington 61st Legislature 2009 Regular Session

By Representatives Hope, Bailey, Haler, McCune, Rodne, Schmick,
Kristiansen, Pearson, Kelley, and Condotta

Read first time 02/09/09. Referred to Committee on Finance.

1 AN ACT Relating to reducing sales tax on new home construction to
2 increase economic activity; and amending RCW 82.08.020.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.08.020 and 2006 c 1 s 3 are each amended to read as
5 follows:

6 (1) Except as provided in subsection (8) of this section, there is
7 levied and there shall be collected a tax on each retail sale in this
8 state equal to six and five-tenths percent of the selling price.

9 (2) There is levied and there shall be collected an additional tax
10 on each retail car rental, regardless of whether the vehicle is
11 licensed in this state, equal to five and nine-tenths percent of the
12 selling price. The revenue collected under this subsection shall be
13 deposited in the multimodal transportation account created in RCW
14 47.66.070.

15 (3) Beginning July 1, 2003, there is levied and collected an
16 additional tax of three-tenths of one percent of the selling price on
17 each retail sale of a motor vehicle in this state, other than retail
18 car rentals taxed under subsection (2) of this section. The revenue

1 collected under this subsection shall be deposited in the multimodal
2 transportation account created in RCW 47.66.070.

3 (4) For purposes of subsection (3) of this section, "motor vehicle"
4 has the meaning provided in RCW 46.04.320, but does not include farm
5 tractors or farm vehicles as defined in RCW 46.04.180 and 46.04.181,
6 off-road and nonhighway vehicles as defined in RCW 46.09.020, and
7 snowmobiles as defined in RCW 46.10.010.

8 (5) Beginning on December 8, 2005, 0.16 percent of the taxes
9 collected under subsection (1) of this section shall be dedicated to
10 funding comprehensive performance audits required under RCW 43.09.470.
11 The revenue identified in this subsection shall be deposited in the
12 performance audits of government account created in RCW 43.09.475.

13 (6) The taxes imposed under this chapter shall apply to successive
14 retail sales of the same property.

15 (7) The rates provided in this section apply to taxes imposed under
16 chapter 82.12 RCW as provided in RCW 82.12.020.

17 (8) Until January 1, 2010, the tax rate on sales of tangible
18 personal property used to construct new housing or reconstruct existing
19 housing is equal to three and one-quarter percent.

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