

SHB 2018 - H AMD 1295

By Representative Frame

ADOPTED 03/04/2022

1 On page 2, beginning on line 10, strike sections 2 and 3 and
2 insert the following:

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4 "NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08
5 RCW to read as follows:

6 (1) Subject to the limitations and conditions provided in this
7 section, the provisions of this chapter do not apply to sales of
8 qualified items with a purchase price of \$1,000, or less, purchased
9 by an individual between 12:00 a.m. on September 3, 2022, and 11:59
10 p.m. on September 5, 2022.

11 (2) The department may adopt rules for the administration of
12 this section, including emergency rules. These rules must be
13 consistent with the streamlined sales and use tax agreement, to the
14 extent the department considers advisable, so long as the rules are
15 consistent with this section.

16 (3) The following definitions apply to this section:

17 (a) "Individual" means a natural person purchasing the
18 qualified item for personal use or consumption. An "individual" does
19 not include a natural person purchasing the qualified item for use
20 or consumption by a business or in a business capacity.

21 (b) "Non-qualified items" means: motor vehicles; watercraft;
22 alcoholic beverages; soft drinks; prepared food; tobacco; marijuana
23 products, or its successor term, as defined in RCW 69.50.101; vapor
24 products as defined in RCW 70.345.010; and any product, the retail
25 sale of which is unlawful. For purposes of this subsection (3)(b),
26 the definitions in RCW 82.08.0293 apply.

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1 (c) "Qualified items" means any article of tangible personal
2 property, digital good, or digital code used solely to obtain one or
3 more digital goods, excluding non-qualified items.

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6 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12
7 RCW to read as follows:

8 (1) Subject to the limitations and conditions provided in this
9 section, the provisions of this chapter do not apply to sales of
10 qualified items with a purchase price of \$1,000, or less, purchased
11 by an individual between 12:00 a.m. on September 3, 2022, and 11:59
12 p.m. on September 5, 2022.

13 (2) The department may adopt rules for the administration of
14 this section, including emergency rules. These rules must be
15 consistent with the streamlined sales and use tax agreement, to the
16 extent the department considers advisable, so long as the rules are
17 consistent with this section.

18 (3) The definitions in section 2 of this act apply to this
19 section."

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EFFECT: Clarifies that the shop local and save sales and use
tax holiday excludes vapor products and soft drinks. Clarifies that
qualified items are tangible personal property, a digital good, or
digital code used solely to obtain one or more digital goods. Adds a
definition for "individual". Provides emergency rulemaking
authority for the Department of Revenue.

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