
HOUSE BILL 1157

State of Washington

54th Legislature

1995 Regular Session

By Representatives Van Luven and Sheldon; by request of Department of Revenue

Read first time 01/16/95. Referred to Committee on Trade & Economic Development.

1 AN ACT Relating to sales and use tax exemptions for motor vehicles
2 and trailers to be used for the purpose of transporting persons or
3 property for hire; amending RCW 82.08.0263 and 82.12.0254; providing an
4 effective date; and declaring an emergency.

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

6 **Sec. 1.** RCW 82.08.0263 and 1980 c 37 s 30 are each amended to read
7 as follows:

8 The tax levied by RCW 82.08.020 shall not apply to sales of motor
9 vehicles and trailers to be used for the purpose of transporting
10 therein persons or property for hire in interstate or foreign commerce
11 whether such use is by the owner or whether such motor vehicles and
12 trailers are leased to the user with or without drivers: PROVIDED,
13 That the purchaser or user must be the holder of a carrier permit
14 issued by the Interstate Commerce Commission (~~and that the vehicles~~
15 ~~will first move upon the highways of this state from the point of~~
16 ~~delivery in this state to a point outside of this state under the~~
17 ~~authority of a one-transit permit issued by the director of licensing~~
18 ~~pursuant to the provisions of RCW 46.16.160)).~~

1 **Sec. 2.** RCW 82.12.0254 and 1980 c 37 s 54 are each amended to read
2 as follows:

3 The provisions of this chapter shall not apply in respect to the
4 use of any airplane, locomotive, railroad car, or watercraft used
5 primarily in conducting interstate or foreign commerce by transporting
6 therein or therewith property and persons for hire or used primarily in
7 commercial deep sea fishing operations outside the territorial waters
8 of the state, and in respect to use of tangible personal property which
9 becomes a component part of any such airplane, locomotive, railroad
10 car, or watercraft, and in respect to the use by a nonresident of this
11 state of any motor vehicle or trailer used exclusively in transporting
12 persons or property across the boundaries of this state and in
13 intrastate operations incidental thereto when such motor vehicle or
14 trailer is registered and licensed in a foreign state and in respect to
15 the use by a nonresident of this state of any motor vehicle or trailer
16 so registered and licensed and used within this state for a period not
17 exceeding fifteen consecutive days under such rules as the department
18 of revenue shall adopt: PROVIDED, That under circumstances determined
19 to be justifiable by the department of revenue a second fifteen day
20 period may be authorized consecutive with the first fifteen day period;
21 and for the purposes of this exemption the term "nonresident" as used
22 herein, shall include a user who has one or more places of business in
23 this state as well as in one or more other states, but the exemption
24 for nonresidents shall apply only to those vehicles which are most
25 frequently dispatched, garaged, serviced, maintained, and operated from
26 the user's place of business in another state; and in respect to the
27 use by the holder of a carrier permit issued by the Interstate Commerce
28 Commission of any motor vehicle or trailer whether owned by or leased
29 with or without driver to the permit holder and used in substantial
30 part in the normal and ordinary course of the user's business for
31 transporting therein persons or property for hire across the boundaries
32 of this state (~~((if the first use of which within this state is actual
33 use in conducting interstate or foreign commerce))~~); and in respect to
34 the use of any motor vehicle or trailer while being operated under the
35 authority of a one-transit permit issued by the director of licensing
36 pursuant to RCW 46.16.160 and moving upon the highways from the point
37 of delivery in this state to a point outside this state; and in respect
38 to the use of tangible personal property which becomes a component part
39 of any motor vehicle or trailer used by the holder of a carrier permit

1 issued by the Interstate Commerce Commission authorizing transportation
2 by motor vehicle across the boundaries of this state whether such motor
3 vehicle or trailer is owned by or leased with or without driver to the
4 permit holder.

5 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
6 preservation of the public peace, health, or safety, or support of the
7 state government and its existing public institutions, and shall take
8 effect July 1, 1995.

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