

CERTIFICATION OF ENROLLMENT

**SENATE BILL 5523**

Chapter 57, Laws of 2002

57th Legislature  
2002 Regular Session

TAX OVERPAYMENT--LEASED EQUIPMENT

EFFECTIVE DATE: 6/13/02

Passed by the Senate February 6, 2002  
YEAS 44 NAYS 0

BRAD OWEN

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**President of the Senate**

Passed by the House March 7, 2002  
YEAS 94 NAYS 0

FRANK CHOPP

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**Speaker of the  
House of Representatives**

CERTIFICATE

I, Tony M. Cook, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 5523** as passed by the Senate and the House of Representatives on the dates hereon set forth.

TONY M. COOK

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**Secretary**

Approved March 21, 2002

FILED

March 21, 2002 - 2:05 p.m.

GARY LOCKE

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**Governor of the State of Washington**

**Secretary of State  
State of Washington**

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**SENATE BILL 5523**

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Passed Legislature - 2002 Regular Session

**State of Washington**

**57th Legislature**

**2001 Regular Session**

**By** Senators Horn, Rossi and Snyder

Read first time 01/25/2001. Referred to Committee on Ways & Means.

1       AN ACT Relating to overpayments of tax concerning leased equipment  
2 when a remedy to refund the overpayment no longer exists under the  
3 nonclaim statute; and adding a new section to chapter 82.32 RCW.

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

5       NEW SECTION.   **Sec. 1.** A new section is added to chapter 82.32 RCW  
6 to read as follows:

7       In addition to the procedure set forth in RCW 82.32.060 and as an  
8 exception to the four-year period explicitly set forth in RCW  
9 82.32.060, an offset for a tax that has been paid in excess of that  
10 properly due may be taken under the following conditions: (1) The tax  
11 paid in excess of that properly due was sales tax paid on the purchase  
12 of property acquired for leasing; (2) the taxpayer was at the time of  
13 purchase entitled to purchase the property at wholesale under RCW  
14 82.04.060; and (3) the taxpayer substantiates that sales tax was paid  
15 at the time of purchase and that there was no intervening use of the  
16 equipment by the taxpayer. The offset is applied to and reduced by the  
17 amount of retail sales tax otherwise due from the beginning of lease of  
18 the property until the offset is extinguished.

Passed the Senate February 6, 2002.  
Passed the House March 7, 2002.  
Approved by the Governor March 21, 2002.  
Filed in Office of Secretary of State March 21, 2002.