
HOUSE BILL 1271

State of Washington

66th Legislature

2019 Regular Session

By Representatives Shea, Goodman, and McCaslin

Read first time 01/17/19. Referred to Committee on Finance.

1 AN ACT Relating to the excise taxation of personal and alcohol
2 monitoring devices and services; adding a new section to chapter
3 82.08 RCW; adding a new section to chapter 82.12 RCW; adding a new
4 section to chapter 82.04 RCW; creating new sections; providing an
5 effective date; and declaring an emergency.

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

7 NEW SECTION. **Sec. 1.** The legislature finds that in appropriate
8 circumstances electronic home monitoring or alcohol monitoring can be
9 a more cost-effective, and less restrictive, public safety measure
10 than alternatives, such as incarceration. The legislature finds that
11 it is in the public interest that there be a robust marketplace for
12 providing these services and that the services should be as
13 inexpensive as possible. Therefore, the legislature intends to
14 provide permanent sales and use and business and occupation tax
15 exemptions for the provision of remote monitoring services and
16 related personal and alcohol monitoring devices by monitoring
17 agencies.

18 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08
19 RCW to read as follows:

1 (1) The tax levied by RCW 82.08.020 does not apply to the sale of
2 remote monitoring services, personal monitoring devices, or alcohol
3 monitoring devices by a monitoring agency.

4 (2) The definitions in this subsection apply throughout this
5 section unless the context clearly requires otherwise.

6 (a) "Alcohol monitoring device" means a device that is capable of
7 remote continuous or transdermal alcohol monitoring that can be
8 attached directly to the participant. The term includes any
9 associated equipment necessary for the device to perform properly.

10 (b) "Monitoring agency" has the same meaning as in RCW 9.94A.736.

11 (c) "Personal monitoring device" means a device used for tracking
12 the location of an individual, whether pretrial or posttrial, through
13 the use of technology that is capable of determining or identifying
14 the monitored individual's presence or absence at a particular
15 location including, but not limited to:

16 (i) Radio frequency signaling technology, which detects if the
17 monitored individual is or is not at an approved location and
18 notifies the monitoring agency of the time that the monitored
19 individual either leaves the approved location or tampers with or
20 removes the personal monitoring device; or

21 (ii) Active or passive global positioning system technology,
22 which detects the location of the monitored individual and notifies
23 the monitoring agency of the monitored individual's location.

24 (d) "Remote monitoring service" is a service provided by a person
25 referred to as a "monitoring agency," and that is intended to monitor
26 or track an individual's location or consumption of drugs or alcohol
27 for the purposes of ongoing verification of compliance with court
28 orders.

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

31 The provisions of this chapter do not apply to the use of remote
32 monitoring services, personal monitoring devices, or alcohol
33 monitoring devices as defined in section 2 of this act.

34 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.04
35 RCW to read as follows:

36 This chapter does not apply to amounts received by a monitoring
37 agency as defined in RCW 9.94A.736 from the provision of remote

1 monitoring services, personal monitoring devices, or alcohol
2 monitoring devices as defined in section 2 of this act.

3 NEW SECTION. **Sec. 5.** This act applies prospectively to the sale
4 or use of remote monitoring services, personal monitoring devices,
5 and alcohol monitoring devices as defined in section 2 of this act
6 that occur on or after July 1, 2019, as well as retroactively for any
7 taxpayer who has been assessed taxes by the department of revenue
8 prior to July 1, 2019, on devices or services exempted in this act.
9 Nothing in this act is intended to be construed to require or
10 otherwise authorize a refund of taxes lawfully paid prior to the
11 effective date of this section.

12 NEW SECTION. **Sec. 6.** The provisions of RCW 82.32.805 and
13 82.32.808 do not apply to this act.

14 NEW SECTION. **Sec. 7.** This act is necessary for the immediate
15 preservation of the public peace, health, or safety, or support of
16 the state government and its existing public institutions, and takes
17 effect July 1, 2019.

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