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## SENATE BILL 6050

State of Washington 61st Legislature 2009 Regular Session

By Senators Roach, Hobbs, Stevens, Delvin, Honeyford, and Benton

Read first time 02/18/09. Referred to Committee on Government Operations & Elections.

AN ACT Relating to exempting vehicles from the sales and use tax that are sold or used by qualifying disabled veterans or surviving spouses; adding a new section to chapter 82.08 RCW; and adding a new section to chapter 82.12 RCW.

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

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- 6 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 82.08 RCW 7 to read as follows:
  - (1) The tax levied by RCW 82.08.020 does not apply to the sale of any vehicle to a qualifying disabled veteran or surviving spouse, provided that the exemption in this subsection may not be claimed by a qualifying disabled veteran or a surviving spouse for more than one vehicle in a consecutive three-year period.
- 13 (2) For the purposes of this section, the following definitions 14 apply, unless the context requires otherwise.
- 15 (a) "Qualifying disabled veteran" means a veteran meeting the qualifications under RCW 84.36.381(3).
- 17 (b) "Surviving spouse" means any surviving spouse of a disabled 18 veteran who was eligible to receive an exemption under RCW 84.36.381(3)

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- 1 at the time of the veteran's death, if the surviving spouse is fifty-
- 2 seven years of age or older and otherwise meets the requirements of RCW
- 3 84.36.381(3).

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- 4 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 82.12 RCW 5 to read as follows:
  - (1) The provisions of this chapter do not apply in respect to the use of any vehicle by a qualifying disabled veteran or surviving spouse, provided that the exemption in this subsection may not be claimed by a qualifying disabled veteran or a surviving spouse for more than one vehicle in a consecutive three-year period.
- 11 (2) "Qualifying disabled veteran" and "surviving spouse" have the 12 same meanings as provided in section 1 of this act.

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