H-3139.3

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**HOUSE BILL 2713**

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**State of Washington 65th Legislature 2018 Regular Session**

**By** Representatives Harmsworth, Lovick, McCaslin, Vick, Hargrove, and Van Werven

AN ACT Relating to limiting the application of use tax on purchases of motor vehicles purchased by bona fide nonresidents; and amending RCW 82.12.0251.

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

**Sec.**  RCW 82.12.0251 and 2009 c 535 s 608 are each amended to read as follows:

(1) The provisions of this chapter do not apply in respect to the use:

((~~(1)~~)) (a) Of any article of tangible personal property or any digital good or digital code, and any services that were rendered in respect to such property, brought into the state of Washington by a nonresident thereof for his or her use or enjoyment while temporarily within the state of Washington unless such property is used in conducting a nontransitory business activity within the state of Washington;

((~~(2)~~)) (b) By a nonresident of Washington of a motor vehicle or trailer which is registered or licensed under the laws of the state of his or her residence, and which is not required to be registered or licensed under the laws of Washington, including motor vehicles or trailers exempt pursuant to a declaration issued by the department of licensing under RCW 46.85.060, and services rendered outside the state of Washington in respect to such property;

((~~(3)~~)) (c) Of household goods, including digital goods, and digital codes, personal effects, ((~~private motor vehicles,~~)) and services rendered in respect to such property, by a bona fide resident of Washington, or nonresident members of the armed forces who are stationed in Washington pursuant to military orders, if such articles and services were acquired and used by such person in another state while a bona fide resident thereof and such acquisition and use occurred more than ninety days prior to the time he or she entered Washington((~~. For purposes of this subsection, private motor vehicles do not include motor homes~~));

((~~(4)~~)) (d) Of a private motor vehicle by a bona fide resident of Washington or nonresident members of the armed forces who are stationed in Washington pursuant to military orders, if the private motor vehicle was acquired and used by such person in another state while a bona fide resident thereof. For the purposes of this subsection, private motor vehicles do not include motor homes;

(e) Of an extended warranty, to the extent that the property covered by the extended warranty is exempt under this section from the tax imposed under this chapter.

(2) For purposes of this section, "state" means a state of the United States, any political subdivision thereof, the District of Columbia, and any foreign country or political subdivision thereof, and "services" means services defined as retail sales in RCW 82.04.050(2) (a) or (g).

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