

2SSB 6080 - S AMD 953

By Senator Hasegawa

1 On page 1, beginning on line 7, after (1) strike all material
2 through "power." on line 13 and insert "~~((a))~~ Except as provided in
3 subsection (4) of this section, the tax levied by RCW 82.08.020 does
4 not apply to:

5 (a) Sales of new passenger cars, light duty trucks, and medium
6 duty passenger vehicles, which (i) are exclusively powered by a clean
7 alternative fuel or (ii) use at least one method of propulsion that
8 is capable of being reenergized by an external source of electricity
9 and are capable of traveling at least thirty miles using only battery
10 power."

11 On page 1, line 14, after "(b)" insert "Beginning on the
12 effective date of this section, sales of only used passenger cars,
13 light duty trucks, and medium duty passenger vehicles, which (i) are
14 exclusively powered by a clean alternative fuel or (ii) use at least
15 one method of propulsion that is capable of being reenergized by an
16 external source of electricity and are capable of traveling at least
17 thirty miles using only battery power.

18 (c)"

19 Correct any internal references accordingly.

20 On page 1, line 14, after "made" strike "or lease agreements
21 signed on or" and insert "~~((or lease agreements signed on or))~~"

22 On page 1, beginning on line 16, after "price" strike all
23 material through "section" on line 20 and insert "~~((or the total~~
24 ~~lease payments made plus the selling price of the leased vehicle if~~
25 ~~the original lessee purchases the leased vehicle before the~~
26 ~~expiration of the exemption as described in subsection (6) of this~~
27 ~~section))~~"

28 Beginning on page 2, line 34, after "(e)" strike all material
29 through "dollars" on page 3, line 2, and insert "~~((For leased~~
30 ~~vehicles identified in subsection (1)(a) of this section for which~~

1 ~~the lease agreement is signed on or after July 1, 2016, and before~~
2 ~~the expiration of the exemption as described in subsection (6) of~~
3 ~~this section, lease payments are not exempt from sales tax as~~
4 ~~described under subsection (1)(b) of this section if, at the~~
5 ~~inception of the lease, the lowest manufacturer's suggested retail~~
6 ~~price, as determined in rule by the department of licensing pursuant~~
7 ~~to chapter 34.05 RCW, for the base model is more than forty two~~
8 ~~thousand five hundred dollars))~~ The eligibility for leased vehicles
9 identified in subsection (1)(a) of this section for which the lease
10 agreement is signed on or after the effective date of this section,
11 and before the expiration of the exemption as described in subsection
12 (6) of this section, may only be allowed if the monthly payments of
13 the lease agreement total less than two hundred dollars per month"

14 On page 4, line 2, after "subsection" strike "(1)(b)" and insert
15 "~~((1)(b))~~ (4)"

16 On page 5, beginning on line 8, after "(9)" strike all material
17 through "qualifying" and insert "~~(For purposes of this section,)~~
18 The definitions in this subsection apply throughout this section
19 unless the context clearly requires otherwise.

20 (a) "Qualifying"

21 On page 5, line 11, after "2015" insert "; and

22 (b) "Used" means, other than the first sale from the manufacturer
23 or first importer, dealer, or agent of the manufacturer or importer,
24 a vehicle which has been sold, bargained, exchanged, given away, or
25 title transferred from the person who holds the title to another
26 person"

27 On page 5, beginning on line 14, after "(1)" strike all material
28 through "power." on line 20 and insert "~~((a))~~ Except as provided in
29 subsection (4) of this section, the provisions of this chapter do not
30 apply in respect to:

31 (a) The use of new passenger cars, light duty trucks, and medium
32 duty passenger vehicles, which (i) are exclusively powered by a clean
33 alternative fuel or (ii) use at least one method of propulsion that
34 is capable of being reenergized by an external source of electricity
35 and are capable of traveling at least thirty miles using only battery
36 power."

1 On page 5, line 21, after "(b)" insert "Beginning on the
2 effective date of this section, the use of only used passenger cars,
3 light duty trucks, and medium duty passenger vehicles, which (i) are
4 exclusively powered by a clean alternative fuel or (ii) use at least
5 one method of propulsion that is capable of being reenergized by an
6 external source of electricity and are capable of traveling at least
7 thirty miles using only battery power.

8 (c)"

9 Correct any internal references accordingly.

10 On page 5, beginning on line 21, after "made" strike all material
11 through "or" on line 22 and insert "~~((or lease agreements signed on~~
12 ~~or))"~~

13 On page 5, beginning on line 24, after "price" strike all
14 material through "82.08.809(6)" on line 27 and insert "~~((or the total~~
15 ~~lease payments made plus the purchase price of the leased vehicle if~~
16 ~~the original lessee purchases the leased vehicle before the~~
17 ~~expiration of the exemption as described in RCW 82.08.809(6))"~~

18 On page 6, beginning on line 3, after "82.08.809(6)," strike all
19 material through "82.08.809(6)," on line 6 and insert "~~((or for~~
20 ~~leased vehicles identified in subsection (1)(a) of this section for~~
21 ~~which the lease agreement was signed on or after July 1, 2016, and~~
22 ~~before the expiration of the exemption as described in RCW~~
23 ~~82.08.809(6),))"~~

24 On page 6, beginning on line 9, after "vehicles" strike all
25 material through "vehicles" on line 10 and insert "~~((or at the~~
26 ~~inception of the lease for leased vehicles))"~~

27 On page 6, after line 25, insert the following:

28 "(d) The eligibility for leased vehicles identified in subsection
29 (1)(a) of this section for which the lease agreement is signed on or
30 after the effective date of this section, and before the expiration
31 of the exemption as described in RCW 82.08.809(6), may only be
32 allowed if the monthly payments of the lease agreement total less
33 than two hundred dollars per month."

34 On page 7, line 18, after "subsection" strike "(1)(b)" and insert
35 "~~((1)(b))~~ (4)"

EFFECT: Changes the sales and use tax exemption for certain alternative fuel vehicles to include only used passenger cars, light duty trucks, and medium duty passenger vehicles beginning the effective date of this act. Provides a definition for "used." Requires new lease agreements to have a monthly lease payment of less than \$200 in order to be eligible for sales and use tax exemption for alternative fuel vehicles.

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