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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

Read first time 01/12/18. Referred to Committee on Finance.

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

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

5 **Sec. 1.** RCW 82.12.0251 and 2009 c 535 s 608 are each amended to  
6 read as follows:

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

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

16 ~~((2))~~ (b) By a nonresident of Washington of a motor vehicle or  
17 trailer which is registered or licensed under the laws of the state  
18 of his or her residence, and which is not required to be registered  
19 or licensed under the laws of Washington, including motor vehicles or  
20 trailers exempt pursuant to a declaration issued by the department of

1 licensing under RCW 46.85.060, and services rendered outside the  
2 state of Washington in respect to such property;

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

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

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

22 (2) For purposes of this section, "state" means a state of the  
23 United States, any political subdivision thereof, the District of  
24 Columbia, and any foreign country or political subdivision thereof,  
25 and "services" means services defined as retail sales in RCW  
26 82.04.050(2) (a) or (g).

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