
SENATE BILL 6513

State of Washington

65th Legislature

2018 Regular Session

By Senator Fortunato

1 AN ACT Relating to providing a sales and use tax exemption for
2 vehicles and equipment used by first responders; adding a new section
3 to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and
4 creating a new section.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08
7 RCW to read as follows:

8 RETAIL SALES TAX EXEMPTION FOR PUBLIC SAFETY VEHICLES AND
9 EQUIPMENT. (1) The tax levied by RCW 82.08.020 does not apply to the
10 sale of the following vehicles, equipment, and replacement and repair
11 parts to municipal governments and the state of Washington:

- 12 (a) Public safety vehicles;
13 (b) Public safety equipment; and
14 (c) Replacement and repair parts for public safety vehicles and
15 public safety equipment.

16 (2)(a) A person claiming an exemption from state and local sales
17 taxes in the form of a remittance under this section must pay the
18 taxes. The buyer may then apply to the department for remittance of
19 all or part of the tax paid under RCW 82.08.020 and all local sales
20 taxes.

1 (b) The department must determine exemption eligibility under
2 this section based on information provided by the municipal
3 government or state agency. The municipal government or state agency
4 may on a quarterly basis submit an information sheet, in a form and
5 manner as required by the department by rule, specifying the amount
6 of exempted tax claimed and the qualifying purchases for which the
7 exemption is claimed. The municipal government or state agency must
8 retain the following information, in adequate detail, to enable the
9 department to determine whether the vehicle or equipment meets the
10 criteria under this section: Invoices; proof of tax paid; and
11 documents describing the qualifying vehicle or qualifying equipment.

12 (c) The department must on a quarterly basis remit exempted
13 amounts to municipal governments or the state that have submitted
14 applications during the previous quarter.

15 (3) To qualify for the exemption under this section, the vehicle
16 or equipment must be used primarily for law enforcement, fire
17 protection, or emergency medical services.

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

20 (a) "Municipal governments" means cities, counties, fire
21 protection districts, and regional fire protection authorities.

22 (b) "Public safety equipment" means equipment used primarily for
23 law enforcement, fire protection, or emergency medical services.
24 "Public safety equipment" includes, but is not limited to, the
25 following: Axes, canteens, cutters, extraction tools, medical
26 supplies, ladders, portable generators, portable radios, boots,
27 bunker coats and pants, canister filter masks, optical and thermal
28 imaging search devices, guns, handcuffs, ammunition, police dogs,
29 and scanners.

30 (c) "Public safety vehicles" means vehicles used primarily for
31 law enforcement, fire protection, or emergency medical services.
32 "Qualifying public safety vehicles" includes, but is not limited to,
33 the following: Fire trucks, pumper trucks, hook and ladder trucks,
34 trailers, ambulances, and law enforcement patrol vehicles.

35 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12
36 RCW to read as follows:

37 USE TAX EXEMPTION FOR PUBLIC SAFETY VEHICLES AND EQUIPMENT. (1)
38 The provisions of this chapter do not apply to the use of public
39 safety vehicles, public safety equipment, or repair or replacement

1 parts for such vehicles or equipment, by municipal governments and
2 the state of Washington.

3 (2) The definitions, conditions, and requirements of section 1 of
4 this act apply to this section.

5 NEW SECTION. **Sec. 3.** APPLICATION CLAUSE. This act applies to
6 the sale or use of public safety vehicles and equipment occurring on
7 or after July 1, 2018.

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