2018-S AMH FRAM TAYT 277

**SHB 2018** - H AMD **1295**

By Representative Frame

**ADOPTED 03/04/2022**

 On page 2, beginning on line 10, strike sections 2 and 3 and insert the following:

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

(1) Subject to the limitations and conditions provided in this section, the provisions of this chapter do not apply to sales of qualified items with a purchase price of $1,000, or less, purchased by an individual between 12:00 a.m. on September 3, 2022, and 11:59 p.m. on September 5, 2022.

(2) The department may adopt rules for the administration of this section, including emergency rules. These rules must be consistent with the streamlined sales and use tax agreement, to the extent the department considers advisable, so long as the rules are consistent with this section.

(3) The following definitions apply to this section:

(a) "Individual" means a natural person purchasing the qualified item for personal use or consumption. An “individual” does not include a natural person purchasing the qualified item for use or consumption by a business or in a business capacity.

(b) “Non-qualified items” means: motor vehicles; watercraft; alcoholic beverages; soft drinks; prepared food; tobacco; marijuana products, or its successor term, as defined in RCW 69.50.101; vapor products as defined in RCW 70.345.010; and any product, the retail sale of which is unlawful. For purposes of this subsection (3)(b), the definitions in RCW 82.08.0293 apply.

(c) "Qualified items" means any article of tangible personal property, digital good, or digital code used solely to obtain one or more digital goods, excluding non-qualified items.

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

(1) Subject to the limitations and conditions provided in this section, the provisions of this chapter do not apply to sales of qualified items with a purchase price of $1,000, or less, purchased by an individual between 12:00 a.m. on September 3, 2022, and 11:59 p.m. on September 5, 2022.

(2) The department may adopt rules for the administration of this section, including emergency rules. These rules must be consistent with the streamlined sales and use tax agreement, to the extent the department considers advisable, so long as the rules are consistent with this section.

(3) The definitions in section 2 of this act apply to this section."

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|  |  EFFECT:   Clarifies that the shop local and save sales and use tax holiday excludes vapor products and soft drinks. Clarifies that qualified items are tangible personal property, a digital good, or digital code used solely to obtain one or more digital goods. Adds a definition for "individual". Provides emergency rulemaking authority for the Department of Revenue.  |

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