

WAC 308-04-030 Retail sales and use tax exemption criteria for clean alternative fuel vehicles. For the purposes of RCW 82.08.809 and 82.12.809:

(1) The lowest manufacturer's retail price for a base model vehicle is the one provided by a vendor selected by the department;

(2) The department publishes and periodically updates a list of all vehicle models qualifying for the sales and use tax exemptions under those sections; and

(3) The list of qualifying vehicle models is available on the department's web site.

As used in this section, "base model" means the least expensive and least optioned model of a qualifying vehicle identified in RCW 82.08.809 (1)(a) and 82.12.809 (1)(a).

[Statutory Authority: RCW 82.08.809 and 82.12.809. WSR 16-21-090, § 308-04-030, filed 10/18/16, effective 11/18/16.]