

WSR 23-22-033

PERMANENT RULES

DEPARTMENT OF LICENSING

[Filed October 23, 2023, 12:56 p.m., effective November 23, 2023]

Effective Date of Rule: Thirty-one days after filing.

Purpose: Moving this rule to chapter 308-56A WAC to better align the section's subject with the subject of the rule chapter.

Citation of Rules Affected by this Order: New WAC 308-56A-170 Retail sales and use tax exemption criteria for clean alternative fuel vehicles; and repealing WAC 308-04-030 Retail sales and use tax exemption criteria for clean alternative fuel vehicles.

Statutory Authority for Adoption: RCW 46.01.110 Rule-making authority, 82.08.809 Exemptions—Vehicles using clean alternative fuels and electric vehicles, exceptions—Quarterly transfers, and 82.12.809 Exemptions—Vehicles using clean alternative fuels and electric vehicles, exceptions—Quarterly transfers.

Adopted under notice filed as WSR 23-18-094 on September 6, 2023.

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 1, Amended 0, Repealed 1.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 0, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 1, Amended 0, Repealed 1; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: October 23, 2023.

Ellis Starrett
Rules and Policy Manager

OTS-4909.1

NEW SECTION

WAC 308-56A-170 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 website.

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).

OTS-4908.1

REPEALER

The following section of the Washington Administrative Code is repealed:

WAC 308-04-030	Retail sales and use tax exemption criteria for clean alternative fuel vehicles.
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