
HOUSE BILL 1018

State of Washington

58th Legislature

2003 Regular Session

By Representatives Nixon and O'Brien

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Committee on Finance.

1 AN ACT Relating to use tax on motor homes; and amending RCW
2 82.12.0251.

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

4 **Sec. 1.** RCW 82.12.0251 and 1997 c 301 s 1 are each amended to read
5 as follows:

6 The provisions of this chapter shall not apply in respect to the
7 use of any article of tangible personal property brought into the state
8 of Washington by a nonresident thereof for his or her use or enjoyment
9 while temporarily within the state of Washington unless such property
10 is used in conducting a nontransitory business activity within the
11 state of Washington; or in respect to the use by a nonresident of
12 Washington of a motor vehicle or trailer which is registered or
13 licensed under the laws of the state of his or her residence, and which
14 is not required to be registered or licensed under the laws of
15 Washington, including motor vehicles or trailers exempt pursuant to a
16 declaration issued by the department of licensing under RCW 46.85.060;
17 or in respect to the use of household goods, personal effects, and
18 private motor vehicles, not including motor homes, by a bona fide
19 resident of Washington, or nonresident members of the armed forces who

1 are stationed in Washington pursuant to military orders, if such
2 articles were acquired and used by such person in another state while
3 a bona fide resident thereof and such acquisition and use occurred more
4 than ninety days prior to the time he or she entered Washington; or in
5 respect to the use of a motor home by a bona fide resident of
6 Washington, or nonresident members of the armed forces who are
7 stationed in Washington pursuant to military orders, if the motor home
8 was registered or licensed by the person in another state while a bona
9 fide resident of that state, and the person produces specific
10 documentation, as determined by the department of revenue, indicating
11 that he or she was not a resident of Washington at any time during the
12 six months before bringing the motor home into Washington.

13 For purposes of this section, "state" means a state of the United
14 States, any political subdivision thereof, the District of Columbia,
15 and any foreign country or political subdivision thereof.

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