

CERTIFICATION OF ENROLLMENT

**HOUSE BILL 2453**

58th Legislature  
2004 Regular Session

Passed by the House February 11, 2004  
Yeas 95 Nays 0

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**Speaker of the House of Representatives**

Passed by the Senate March 3, 2004  
Yeas 45 Nays 0

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**President of the Senate**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Richard Nafziger, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 2453** as passed by the House of Representatives and the Senate on the dates hereon set forth.

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**Chief Clerk**

FILED

**Secretary of State  
State of Washington**

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HOUSE BILL 2453

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Passed Legislature - 2004 Regular Session

State of Washington                      58th Legislature                      2004 Regular Session

By Representatives Fromhold, Roach and Condotta

Read first time 01/14/2004. Referred to Committee on Finance.

1            AN ACT Relating to business and occupation tax for wholesale sales  
2 of new motor vehicles; amending RCW 82.04.422; and declaring an  
3 emergency.

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

5            **Sec. 1.** RCW 82.04.422 and 2001 c 258 s 1 are each amended to read  
6 as follows:

7            (1) This chapter does not apply to amounts received by a motor  
8 vehicle dealer licensed under chapter 46.70 RCW, or a dealer licensed  
9 by any other state, for the wholesale sale of used motor vehicles at  
10 auctions to licensed dealers.

11            (2) This chapter does not apply to amounts derived by a new car  
12 dealer from wholesale sales of new motor vehicles (~~(of the same make)~~)  
13 to other new car dealers (~~(where the sales enable the dealers to adjust~~  
14 ~~their inventory levels as long as the amount paid by the purchasing~~  
15 ~~dealer does not exceed the amount paid by the selling dealer in the~~  
16 ~~acquisition of the vehicle, however, the selling dealer may add~~  
17 ~~reasonable expenses for the preparation of the vehicle for sale or~~  
18 ~~transfer)) making sales of new motor vehicles of the same make. This~~

1 exemption does not apply to amounts derived by a manufacturer,  
2 distributor, or factory branch as defined in chapter 46.70 RCW.

3 NEW SECTION. **Sec. 2.** This act is necessary for the immediate  
4 preservation of the public peace, health, or safety, or support of the  
5 state government and its existing public institutions, and takes effect  
6 immediately.

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