2638 Sponsor(s): Representatives Schoesler, Cox and Sump

Brief Description: Modifying the situs of local retail sales and use taxes on motor vehicles.

HB 2638 - DIGEST

Provides that, for purposes of taxes imposed under RCW 82.14.030 only, a retail sale consisting solely of the sale of a motor vehicle, as defined in RCW 46.04.320, shall be deemed to have occurred at the address of the person who is to be the registered owner of the vehicle under RCW 46.12.030.