

---

HOUSE BILL 1955

---

State of Washington                      59th Legislature                      2005 Regular Session

By Representatives Newhouse, Simpson, Orcutt, Buri, Roach, Haler, Ericks and O'Brien

Read first time 02/11/2005. Referred to Committee on Finance.

1            AN ACT Relating to a sales and use tax exemption for the purchase  
2 of emergency service vehicles; adding a new section to chapter 82.08  
3 RCW; adding a new section to chapter 82.12 RCW; providing an effective  
4 date; and declaring an emergency.

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

6            NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.08 RCW  
7 to read as follows:

8            (1) The tax levied by RCW 82.08.020 shall not apply to sales of  
9 motor vehicles that are designed and constructed specifically to  
10 provide emergency services other than law enforcement services,  
11 including medical-aid vehicles, ambulances, and fire engines, that are  
12 sold to a local government.

13            (2) A local government taking the exemption under this section must  
14 keep records necessary for the department to verify eligibility under  
15 this section. The exemption is available only when the buyer provides  
16 the seller with an exemption certificate in a form and manner  
17 prescribed by the department. The seller shall retain a copy of the  
18 certificate for the seller's files.

1 (3) For the purposes of this section and section 2 of this act, the  
2 following definitions apply:

3 (a) "Local government" means any rural county or any city, town,  
4 public hospital district, fire protection district, regional fire  
5 protection service authority, or emergency medical service district,  
6 located primarily within a rural county.

7 (b) "Rural county" has the same meaning as provided in RCW  
8 82.14.370.

9 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW  
10 to read as follows:

11 (1) The provisions of this chapter shall not apply with respect to  
12 the use of motor vehicles that are designed and constructed  
13 specifically to provide emergency services other than law enforcement  
14 services, including medical-aid vehicles, ambulances, and fire engines,  
15 by a local government.

16 (2) The definitions in section 1 of this act apply to this section.

17 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
18 preservation of the public peace, health, or safety, or support of the  
19 state government and its existing public institutions, and takes effect  
20 July 1, 2005.

--- END ---