
HOUSE BILL 2868

State of Washington 59th Legislature 2006 Regular Session

By Representatives Orcutt, Roach, Kilmer, Alexander, Linville,
Condotta, Grant, Dunn, McDonald, Armstrong, McCune, Holmquist and Ahern

Read first time 01/16/2006. Referred to Committee on Finance.

1 AN ACT Relating to extended warranties for tangible personal
2 property exempt from sales and use taxation; adding a new section to
3 chapter 82.08 RCW; and adding a new section to chapter 82.12 RCW.

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

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

7 The sale of an extended warranty that warrants tangible personal
8 property exempt from the sales tax levied by RCW 82.08.020 is also
9 exempt from the tax levied by RCW 82.08.020.

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

12 The provisions of this chapter do not apply in respect to the use
13 of an extended warranty that warrants tangible personal property exempt
14 from use tax imposed under this chapter.

--- END ---