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HOUSE BILL 1620

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State of Washington

60th Legislature

2007 Regular Session

By Representatives Halper, Ericks, Kretz, Dunn, Newhouse, McCune and O'Brien

Read first time 01/24/2007. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions for police and fire  
2 equipment; adding a new section to chapter 82.08 RCW; adding a new  
3 section to chapter 82.12 RCW; and providing an effective date.

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 (1) The tax levied by RCW 82.08.020 does not apply to sales of  
8 motor vehicles to: (a) General authority Washington law enforcement  
9 agencies; or (b) local governments, if the vehicles are designed and  
10 constructed specifically to provide emergency services, including  
11 medical-aid vehicles, ambulances, and fire engines.

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

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

1 (a) "General authority Washington law enforcement agency" has the  
2 same meaning as in RCW 10.93.020, except "general authority Washington  
3 law enforcement agency" does not include the Washington state patrol or  
4 the department of fish and wildlife.

5 (b) "Local government" means any county, city, town, public  
6 hospital district, fire protection district, regional fire protection  
7 service authority, or emergency medical service district.

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

10 (1) The provisions of this chapter may not apply with respect to  
11 the use of motor vehicles by: (a) General authority Washington law  
12 enforcement agencies; and (b) local governments if the vehicles are  
13 constructed specifically to provide emergency services, including  
14 medical-aid vehicles, ambulances, and fire engines.

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

16 NEW SECTION. **Sec. 3.** This act takes effect October 1, 2007.

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