
SENATE BILL 5072

State of Washington

63rd Legislature

2013 Regular Session

By Senators Delvin, Hobbs, Baumgartner, Becker, Carrell, Roach, Schoesler, Holmquist Newbry, Hatfield, Hewitt, Shin, Keiser, and Rolfes

Read first time 01/17/13. Referred to Committee on Ways & Means.

1 AN ACT Relating to a sales and use tax exemption for disabled
2 veterans and members of the armed forces for certain equipment and
3 services that assist physically challenged persons to safely operate a
4 motor vehicle; adding a new section to chapter 82.08 RCW; adding a new
5 section to chapter 82.12 RCW; and providing an effective date.

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

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

9 (1) The tax imposed by RCW 82.08.020 does not apply to sales to
10 eligible purchasers of prescribed add-on automotive adaptive equipment,
11 including charges incurred for labor and services rendered in respect
12 to the installation and repairing of such equipment. The exemption
13 provided in this section only applies if the eligible purchaser is
14 reimbursed in whole or part for the purchase by the United States
15 department of veterans affairs, and the reimbursement is paid directly
16 by that federal agency to the seller.

17 (2) Sellers making tax-exempt sales under this section must obtain
18 an exemption certificate from the eligible purchaser in a form and
19 manner prescribed by the department. The seller must retain a copy of

1 the exemption certificate for the seller's files. In lieu of an
2 exemption certificate, a seller may capture the relevant data elements
3 as allowed under the streamlined sales and use tax agreement.

4 (3) For purposes of this section, the following definitions apply
5 unless the context clearly requires otherwise:

6 (a) "Add-on automotive adaptive equipment" means equipment
7 installed in, and modifications made to, a motor vehicle that are
8 necessary to assist physically challenged persons to enter, exit, or
9 safely operate a motor vehicle. The term includes but is not limited
10 to wheelchair lifts, wheelchair restraints, ramps, under vehicle lifts,
11 power door openers, power seats, lowered floors, raised roofs, raised
12 doors, hand controls, left foot gas pedals, chest and shoulder
13 harnesses, parking brake extensions, dual battery systems, steering
14 devices, reduced and zero effort steering and braking, voice-activated
15 controls, and digital driving systems. The term does not include motor
16 vehicles and equipment installed in a motor vehicle by the manufacturer
17 of the motor vehicle.

18 (b) "Eligible purchaser" means a veteran, or member of the armed
19 forces serving on active duty, who is disabled, regardless of whether
20 the disability is service connected as that term is defined by federal
21 statute 38 U.S.C. Sec. 101, as amended, as of August 1, 2013.

22 (c) "Prescribed add-on automotive adaptive equipment" means add-on
23 automotive adaptive equipment prescribed by a physician.

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

26 (1) The tax imposed by RCW 82.12.020 does not apply to the use of
27 prescribed add-on automotive adaptive equipment or to labor and
28 services rendered in respect to the installation and repairing of such
29 equipment. The exemption under this section only applies if the sale
30 of the prescribed add-on automotive adaptive equipment or labor and
31 services was exempt from sales tax under section 1 of this act or would
32 have been exempt from sales tax under section 1 of this act if the
33 equipment or labor and services had been purchased in this state.

34 (2) For purposes of this section, "prescribed add-on automotive
35 adaptive equipment" has the same meaning as provided in section 1 of

1 this act.

2 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2013.

--- END ---