<u>2ESHB 2778</u> - S AMD 773 By Senator Mullet

WITHDRAWN 03/29/2016

1 On page 3, beginning on line 7, after "<u>if</u>" strike all material 2 through "<u>dollars</u>" on line 10 and insert "<u>the purchaser of the vehicle</u> 3 <u>has a gross annual income as determined by the amount reported on the</u> 4 <u>purchaser's most recently filed federal tax return as of the date of</u> 5 <u>sale that exceeds one hundred fifty thousand dollars for single</u> 6 <u>filers, two hundred thousand dollars for head-of-household filers, or</u> 7 two hundred fifty thousand dollars for joint filers"

On page 3, beginning on line 31, after "if" strike all material 8 9 through "dollars" on line 35 and insert "the lessee of the vehicle 10 has a gross annual income as determined by the amount reported on the lessee's most recently filed federal tax return as of the date the 11 12 lease agreement is signed that exceeds one hundred fifty thousand dollars for single filers, two hundred thousand dollars for head-of-13 14 household filers, or two hundred fifty thousand dollars for joint 15 filers"

16 On page 3, beginning on line 36, strike all of subsection (f)

17 On page 6, beginning on line 32, after "if" strike all material through "dollars" on line 37 and insert "the purchaser or the lessee 18 of the vehicle has a gross annual income as determined by the amount 19 20 reported on the purchaser's or lessee's most recently filed federal 21 tax return as of the date of sale or the date the lease agreement is signed that exceeds one hundred fifty thousand dollars for single 22 23 filers, two hundred thousand dollars for head-of-household filers, or 24 two hundred fifty thousand dollars for joint filers"

<u>EFFECT:</u> Makes the following changes to the alternative fuel vehicle retail sales and use tax exemption:

(1) Replaces the vehicle pricing qualification criterion so that any qualifying alternative fuel vehicle is eligible for the exemption unless the vehicle purchaser or lessee has a gross annual income of greater than \$150,000 for single filers, \$200,000 for head-ofhousehold filers, or \$250,000 for joint filers.

(2) Eliminates the Department of Licensing requirement to maintain a list of the models that may qualify for this exemption and

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determine the lowest MSRP for each model for the purpose of establishing whether the model qualifies for the exemption based on its MSRP.

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