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**HOUSE BILL 1479**

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**State of Washington**

**67th Legislature**

**2021 Regular Session**

**By** Representatives Sullivan, Rule, Harris-Talley, Bronoske, and Pollet

Read first time 02/03/21. Referred to Committee on Finance.

1 AN ACT Relating to providing a sales and use tax exemption for  
2 fire department apparatus that contain or incorporate emissions or  
3 fuel reduction technology; adding a new section to chapter 82.08 RCW;  
4 adding a new section to chapter 82.12 RCW; creating a new section;  
5 and providing expiration dates.

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  
8 RCW to read as follows:

9 (1) The tax levied by RCW 82.08.020 does not apply to sales of  
10 fire department apparatus to a local government, if the apparatus  
11 contains or incorporates emissions or fuel reduction technology.

12 (2) In order to claim an exemption under this section, the  
13 purchaser must provide the seller with an exemption certificate in a  
14 form and manner prescribed by the department. The seller must retain  
15 a copy of the exemption certificate for the seller's files.

16 (3) The definitions in this subsection apply throughout this  
17 section unless the context clearly requires otherwise:

18 (a) "Emissions or fuel reduction technology" means any device or  
19 technology which modifies a fire department apparatus in such a way  
20 that the level of emissions from, or amount of fuel used by, the

1 apparatus is less than the level of emissions from, or amount of fuel  
2 used by, the apparatus without the device or technology.

3 (b) "Fire department apparatus" means a vehicle or combination of  
4 vehicles, to be owned by a regularly organized fire suppression  
5 agency, designed, maintained, and used exclusively for fire  
6 suppression and rescue or for fire prevention activities.

7 (4) This section expires January 1, 2032.

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

10 (1) The provisions of this chapter do not apply with respect to  
11 the use of fire department apparatus purchased by a local government,  
12 if the apparatus contains or incorporates emissions or fuel reduction  
13 technology.

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

16 (3) This section expires January 1, 2032.

17 NEW SECTION. **Sec. 3.** (1) This section is the tax preference  
18 performance statement for the tax preferences contained in sections 1  
19 and 2, chapter . . ., Laws of 2021 (sections 1 and 2 of this act).  
20 This performance statement is only intended to be used for subsequent  
21 evaluation of the tax preference. It is not intended to create a  
22 private right of action by any party or to be used to determine  
23 eligibility for preferential tax treatment.

24 (2) The legislature categorizes this tax preference as one  
25 intended to induce certain designated behavior by taxpayers, as  
26 indicated in RCW 82.32.808(2)(a).

27 (3) It is the legislature's specific public policy objective to  
28 incentivize the purchase of fire department apparatus that contain or  
29 incorporate emissions or fuel reduction technology.

30 (4) If a review finds that the number of fire department  
31 apparatus in the state that contain or incorporate emissions or fuel  
32 reduction technology has increased, then the legislature intends to  
33 extend the expiration date of the tax preference.

34 (5) In order to obtain the data necessary to perform the review  
35 in subsection (4) of this section, the joint legislative audit and  
36 review committee may refer to any data collected by the state.

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