
HOUSE BILL 1047

State of Washington

69th Legislature

2025 Regular Session

By Representatives Dent, Griffey, Low, Shavers, Eslick, Orcutt, Bronoske, Timmons, Rule, Nance, and Davis

Prefiled 12/11/24. Read first time 01/13/25. Referred to Committee on Finance.

1 AN ACT Relating to creating a sales tax exemption for equipment
2 purchased by fire districts in rural counties; adding a new section
3 to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW;
4 creating new sections; and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** The legislature finds that some fire
7 districts, especially those in rural counties, bear disproportionate
8 costs due to the expansive geographic area they must serve with a
9 sparsely populated tax base. It is the intent of the legislature to
10 reduce the costs for certain fire districts in rural counties by
11 exempting their purchases of equipment from sales and use taxes.

12 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08
13 RCW to read as follows:

14 (1) The tax imposed by RCW 82.08.020 does not apply to the
15 purchase of any item of equipment by an eligible fire district
16 located in a rural county.

17 (2) In order to qualify for the exemption in this section, an
18 eligible fire district must apply to the department for a certificate
19 of exemption.

1 (3) The department must publish annually, by January 1st, a list
2 of eligible fire districts that qualify for the exemption in this
3 section.

4 (4) The definitions in this subsection apply throughout this
5 section unless the context clearly requires otherwise.

6 (a) "Eligible fire district" means a fire district in which the
7 population of the district for that year as estimated by the office
8 of financial management does not exceed 10,000 persons.

9 (b) "Equipment" means fire and emergency medical apparatus and
10 all other vehicles, machinery, and equipment necessary for the
11 prevention and suppression of fires, the providing of emergency
12 medical services, and the protection of life and property.

13 (c) "Rural county" has the same meaning as provided in RCW
14 82.14.370.

15 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12
16 RCW to read as follows:

17 (1) The tax imposed by RCW 82.12.020 does not apply to the use of
18 any item of equipment that is purchased by an eligible fire district
19 located in a rural county.

20 (2) The definitions in section 2 of this act apply to this
21 section.

22 NEW SECTION. **Sec. 4.** RCW 82.32.805 and 82.32.808 do not apply
23 to this act.

24 NEW SECTION. **Sec. 5.** This act applies to purchases and uses
25 made on or after October 1, 2025.

26 NEW SECTION. **Sec. 6.** This act takes effect October 1, 2025.

--- END ---