

WAC 173-331-100 Definitions. The following words, terms, and phrases shall, for the purposes of this chapter, have the meanings given below:

(1) The terms wholesale and retail shall have the same meanings provided in Title 82 RCW, Excise taxes. For example, wholesale refers to the sale of vehicle batteries to retail establishments, and retail refers to sale of vehicle batteries that require payment of the retail sales tax.

(2) Authorization means the license issued by the department of licensing and approved by the department of ecology as authorized by RCW 70.95.610.

(3) Business location means the premises where business is conducted.

(4) Core charge means an added charge applied during a retail sale to be refunded to the purchaser when a used battery of equivalent size is offered in exchange.

(5) Department means the department of ecology.

(6) Disposal means to deposit, dump, abandon, or spill any vehicle battery into or on any land, water, solid waste landfill, or solid waste incinerator.

(7) Equivalent size means weighing fifty to one hundred fifty percent of the vehicle battery purchased.

(8) New vehicle battery means any vehicle battery intended for use as an electrical energy storage device.

(9) Original battery installation means any new vehicle or device that requires a vehicle battery to be connected or installed before use is possible.

(10) Replacement vehicle battery means any vehicle battery sold at retail (a) that is not sale of an original battery installation, or (b) without verifiable proof that the buyer needs the battery for an original battery installation.

(11) Secondary lead smelter means any facility licensed by a state or federal government to reclaim lead from vehicle batteries.

(12) Unified business identifier service location means:

(a) The field offices of the departments of revenue and labor and industries.

(b) The tax offices of employment security.

(c) The Olympia office of the secretary of state.

(d) The business license service office of the department of licensing.

(13) Used vehicle battery means any vehicle battery intended for reclamation, separate from a vehicle or other installation.

(14) Vehicle battery means any battery used or capable of use, without modification, in any vehicle, truck, mobile home, recreational vehicle, boat, airplane, or utility vehicle, having a core of elemental lead, with the capability to produce six or more volts. For purposes of application of the core charge only, a vehicle battery shall be a replacement battery and the core charge shall not apply to original battery installations.

[Statutory Authority: RCW 70.95.670. WSR 91-05-020 (Order 90-36), § 173-331-100, filed 2/11/91, effective 3/14/91.]