

WAC 308-56A-170 Retail sales and use tax exemption criteria for clean alternative fuel vehicles. For the purposes of RCW 82.08.809 and 82.12.809:

(1) The lowest manufacturer's retail price for a base model vehicle is the one provided by a vendor selected by the department;

(2) The department publishes and periodically updates a list of all vehicle models qualifying for the sales and use tax exemptions under those sections; and

(3) The list of qualifying vehicle models is available on the department's website.

As used in this section, "base model" means the least expensive and least optioned model of a qualifying vehicle identified in RCW 82.08.809 (1)(a) and 82.12.809 (1)(a).

[Statutory Authority: RCW 46.01.110, 82.08.809, and 82.12.809. WSR 23-22-033, § 308-56A-170, filed 10/23/23, effective 11/23/23. Formerly WAC 308-04-030.]