
HOUSE BILL 2447

State of Washington

54th Legislature

1996 Regular Session

By Representatives Robertson, Cairnes, L. Thomas, Silver, Mulliken and Carrell

Read first time 01/11/96. Referred to Committee on Transportation.

1 AN ACT Relating to business and occupation tax exemptions for
2 wholesale transactions involving motor vehicles at auctions; adding new
3 sections to chapter 82.04 RCW; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 This chapter shall not apply to amounts received from the sale of
8 motor vehicles at wholesale auctions purchased by dealers licensed
9 under chapter 46.70 RCW or dealers licensed by any other state.
10 Further, this chapter shall not apply to amounts received from the sale
11 at auction of motor vehicles by the United States government, the state
12 of Washington, and their political subdivisions.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
14 to read as follows:

15 This chapter shall not apply to amounts received for sales, by
16 dealers located in this state, of a fleet, as defined in RCW
17 70.120.010.

1 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
2 preservation of the public peace, health, or safety, or support of the
3 state government and its existing public institutions, and shall take
4 effect immediately.

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