
HOUSE BILL 2638

State of Washington 58th Legislature 2004 Regular Session

By Representatives Schoesler, Cox and Sump

Read first time 01/19/2004. Referred to Committee on Finance.

1 AN ACT Relating to the situs of local retail sales and use taxes on
2 motor vehicles; amending RCW 82.14.020; adding a new section to chapter
3 82.14 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.14 RCW
6 to read as follows:

7 For purposes of taxes imposed under RCW 82.14.030 only, a retail
8 sale consisting solely of the sale of a motor vehicle, as defined in
9 RCW 46.04.320, shall be deemed to have occurred at the address of the
10 person who is to be the registered owner of the vehicle under RCW
11 46.12.030.

12 **Sec. 2.** RCW 82.14.020 and 2003 c 168 s 502 are each amended to
13 read as follows:

14 For purposes of this chapter:

15 (1) A retail sale consisting solely of the sale of tangible
16 personal property shall be deemed to have occurred at the retail outlet
17 at or from which delivery is made to the consumer, except as provided
18 in section 1 of this act;

1 (2) A retail sale consisting essentially of the performance of
2 personal, business, or professional services shall be deemed to have
3 occurred at the place at which such services were primarily performed,
4 except that for the performance of a tow truck service, as defined in
5 RCW 46.55.010, the retail sale shall be deemed to have occurred at the
6 place of business of the operator of the tow truck service;

7 (3) A retail sale consisting of the rental of tangible personal
8 property shall be deemed to have occurred (a) in the case of a rental
9 involving periodic rental payments, at the place of primary use by the
10 lessee during the period covered by each payment, or (b) in all other
11 cases, at the place of first use by the lessee;

12 (4) A retail sale within the scope of RCW 82.04.050(2), and a
13 retail sale of taxable personal property to be installed by the seller
14 shall be deemed to have occurred at the place where the labor and
15 services involved were primarily performed;

16 (5)(a) A retail sale consisting of the providing to a consumer of
17 telephone service, as defined in RCW 82.04.065, other than a sale of
18 tangible personal property under subsection (1) of this section or a
19 rental of tangible personal property under subsection (3) of this
20 section or a sale of mobile telecommunications services, shall be
21 deemed to have occurred at the situs of the telephone or other
22 instrument through which the telephone service is rendered;

23 (b) A retail sale consisting of the providing of telecommunications
24 services shall be sourced in accordance with RCW 82.32.520;

25 (6) A retail sale of linen and uniform supply services is deemed to
26 occur as provided in RCW 82.08.0202;

27 (7) "City" means a city or town;

28 (8) The meaning ascribed to words and phrases in chapters 82.04,
29 82.08 and 82.12 RCW, as now or hereafter amended, insofar as
30 applicable, shall have full force and effect with respect to taxes
31 imposed under authority of this chapter;

32 (9) "Taxable event" shall mean any retail sale, or any use, upon
33 which a state tax is imposed pursuant to chapter 82.08 or 82.12 RCW, as
34 they now exist or may hereafter be amended: PROVIDED, HOWEVER, That
35 the term shall not include a retail sale taxable pursuant to RCW
36 82.08.150, as now or hereafter amended;

37 (10) "Treasurer or other legal depository" shall mean the treasurer

1 or legal depository of a county or city.

2 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2005.

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