
SENATE BILL 5390

State of Washington

52nd Legislature

1991 Regular Session

By Senators Owen and McCaslin.

Read first time January 30, 1991. Referred to Committee on Ways & Means.

1 AN ACT Relating to the renting and leasing of tangible personal
2 property; adding a new section to chapter 82.08 RCW; adding a new
3 section to chapter 82.12 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 82.08 RCW
6 to read as follows:

7 A tax levied by RCW 82.08.020 shall not apply to the renting or
8 leasing of tangible personal property for use in making another retail
9 sale. Unless a seller has taken from the purchaser a certificate
10 signed by and bearing the name and address and registration number of
11 the purchaser to the effect that the property was purchased for the
12 purpose of making another retail sale, or unless the nature of the
13 transaction is clearly shown to be for the purpose of making another
14 retail sale by the books and records of the taxpayer in such other
15 manner as the department shall by rule provide, the burden of proving

1 that the renting or leasing of tangible personal property was not a
2 sale for the purpose of making another retail sale shall be upon the
3 seller.

4 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
5 to read as follows:

6 The provisions of this chapter shall not apply with respect to the
7 renting or leasing of tangible personal property for use in making
8 another retail sale. Unless a seller has taken from the purchaser a
9 certificate signed by and bearing the name and address and registration
10 number of the purchaser to the effect that the property was purchased
11 for the purpose of making another retail sale, or unless the nature of
12 the transaction is clearly shown to be for the purpose of making
13 another retail sale by the books and records of the taxpayer in such
14 other manner as the department by rule may provide, the burden of
15 proving that the renting or leasing of tangible personal property was
16 not a sale for the purpose of making another retail sale shall be upon
17 the seller.

18 NEW SECTION. **Sec. 3.** This act shall take effect August 1,
19 1991.