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SUBSTITUTE SENATE BILL 6145

52nd Legislature

1992 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Barr and Rasmussen)

Read first time 02/11/92.

State of Washington

- 1 AN ACT Relating to use tax exemptions for motor vehicles and
- 2 trailers; amending RCW 82.12.0251; and providing an effective date.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 Sec. 1. RCW 82.12.0251 and 1987 c 27 s 1 are each amended to read
- 5 as follows:
- 6 The provisions of this chapter shall not apply in respect to the
- 7 use of any article of tangible personal property brought into the state
- 8 of Washington by a nonresident thereof for his or her use or enjoyment
- 9 while temporarily within the state of Washington unless such property
- 10 is used in conducting a nontransitory business activity within the
- 11 state of Washington; or in respect to the use by a nonresident of
- 12 Washington of a motor vehicle or trailer which is registered or
- 13 licensed under the laws of the state of his or her residence, and which
- 14 is not required to be registered or licensed under the laws of

- 1 Washington, including motor vehicles or trailers exempt pursuant to a
- 2 declaration issued by the department of licensing under RCW 46.85.060;
- 3 or in respect to the use of household goods, personal effects, ((and))
- 4 private automobiles, and travel trailers by a bona fide resident of
- 5 Washington or nonresident members of the armed forces who are stationed
- 6 in Washington pursuant to military orders, if such articles were
- 7 acquired and used by such person in another state while a bona fide
- 8 resident thereof and such acquisition and use occurred more than ninety
- 9 days prior to the time he or she entered Washington.
- 10 For purposes of this section, "state" means a state of the United
- 11 States, any political subdivision thereof, the District of Columbia,
- 12 and any foreign country or political subdivision thereof.
- 13 <u>NEW SECTION.</u> **Sec. 2.** This act shall take effect July 1, 1993.