

**FINAL BILL REPORT**

**SB 5251**

**C 444 L 93**

**SYNOPSIS AS ENACTED**

**Brief Description:** Requiring identification for the nonresident sales tax exemption.

**SPONSORS:** Senators Bauer, Snyder, Sheldon, Moore, Prentice, Sutherland, Jesernig, Rinehart and Winsley

**SENATE COMMITTEE ON WAYS & MEANS**

**HOUSE COMMITTEE ON REVENUE**

**BACKGROUND:**

Residents of a state, possession, or Canadian province that does not impose a sales tax of 3 percent or more are exempt from Washington sales tax on purchases in this state of tangible personal property for use outside this state. The exemption does not apply to meals, hotels, and services that are consumed in this state.

Proof of nonresident status consists of two pieces of identification, one of which must be an out-of-state driver's license or an identification card which has a photograph of the nonresident. The identification must show the nonresident's address and have as one of its purposes the establishment of residency in the out-of-state jurisdiction.

Currently, residents of Alaska, Delaware, Montana, New Hampshire, Oregon, American Samoa, Guam, North Mariana Islands, Puerto Rico, Yukon, Virgin Islands, and the Canadian Province of Alberta qualify for exemption under this statute.

**SUMMARY:**

Acceptable proof of nonresident status is limited to one piece of identification such as a driver's license.

**VOTES ON FINAL PASSAGE:**

Senate	45	0	
House	96	0	(House amended)
Senate			(Senate refused to concur)
House	95	0	(House receded)

**EFFECTIVE:** July 25, 1993