
HOUSE BILL 1959

State of Washington

55th Legislature

1997 Regular Session

By Representatives Robertson, Grant, Mulliken, Cairnes, Mastin, Ogden, Keiser, Dunn and Cooke

Read first time . Referred to Committee on .

1 AN ACT Relating to business and occupation tax exemptions for
2 wholesale transactions involving motor vehicles at auctions; adding a
3 new section 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 does not apply to amounts received by a motor vehicle
8 manufacturer, as defined in RCW 19.118.021, or by a financing
9 subsidiary of such motor vehicle manufacturer which subsidiary is at
10 least fifty percent owned by the manufacturer, from the sale of motor
11 vehicles at wholesale auctions to dealers licensed under chapter 46.70
12 RCW or dealers licensed by any other state.

13 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
14 preservation of the public peace, health, or safety, or support of the
15 state government and its existing public institutions, and takes effect
16 immediately.

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