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HOUSE BILL 2405

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State of Washington                      55th Legislature                      1998 Regular Session

By Representatives Mulliken, Zellinsky, Robertson, D. Sommers and Boldt

Read first time 01/13/98. Referred to Committee on Finance.

1            AN ACT Relating to business and occupation tax exemptions for  
2 wholesale transactions involving motor vehicles at auction; amending  
3 RCW 82.04.317; and declaring an emergency.

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

5            **Sec. 1.** RCW 82.04.317 and 1997 c 4 s 1 are each amended to read as  
6 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(~~(7)~~); an independent  
11 motor vehicle leasing company not otherwise doing business in the  
12 state; or motor vehicle dealers licensed by and located in any other  
13 state from the sale of motor vehicles at wholesale auctions to dealers  
14 licensed under chapter 46.70 RCW or dealers licensed by any other  
15 state.

16            NEW SECTION.    **Sec. 2.** This act is necessary for the immediate  
17 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and takes effect  
2 immediately.

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