
HOUSE BILL 2862

State of Washington 55th Legislature 1998 Regular Session

By Representatives Delvin, Grant, Mastin, Regala, Honeyford, Dunn, Carrell, Butler, Chandler, Mielke, Smith and Robertson

Read first time 01/21/98. Referred to Committee on Finance.

1 AN ACT Relating to exempting unassisted self-service motor vehicle
2 wash, wax, and vacuum services rendered through coin-operated devices
3 from sales and use taxes; adding a new section to chapter 82.08 RCW;
4 and adding a new section to chapter 82.12 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
7 to read as follows:

8 (1) Subject to the limitations in subsections (2) through (4) of
9 this section, the tax levied by RCW 82.08.020 does not apply to the
10 furnishing at a self-service motor vehicle wash and wax facility of
11 washing, waxing, and vacuuming a motor vehicle or other personal
12 property, if the purchaser or user of the service washes, waxes, or
13 vacuums the person's motor vehicle or other property at the facility,
14 exclusively by means of coin-operated devices, whether automatic or
15 manually operated, belonging to the vendor, without assistance from an
16 employee of the vendor. For the purposes of this section, "coin-
17 operated devices" includes equipment operated by tokens or currency.

1 (2) In order to qualify for the tax exemption under subsection (1)
2 of this section, the owner or operator of the facility must certify to
3 the department that:

4 (a) The facility uses no more than four gallons of water per minute
5 in its self-service wand bays during its automobile and light truck
6 high-pressure cycles, and five gallons of water per minute in its
7 recreational vehicle and truck bays;

8 (b) The facility uses no more than one-half gallon of water per
9 minute in its self-service wand bays during the foaming brush cycle;

10 (c) The facility uses no more than one gallon of water per minute
11 in its self-service wand bays during the tire cleaner and presoak
12 cycles;

13 (d) The facility uses no more than two gallons of water per minute
14 in its self-service wand bays during the spot-free final rinse cycle;

15 (e) The facility uses no more than thirty gallons per minute, or
16 seventy-five gallons total, to wash a vehicle with the basic wash in an
17 automatic bay, if any; and

18 (f) The facility is connected to a sanitary sewer into which all of
19 the facility's effluent is drained or otherwise legally disposed of.

20 (3) An annual certification under subsection (2) of this section
21 must include a certification by an independent backflow prevention
22 inspector verifying the facility owner or operator's assertions.

23 (4) The facility's owner or operator must provide the
24 certifications under subsections (2) and (3) of this section and this
25 subsection annually.

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

28 (1) Subject to the limitations in subsections (2) through (4) of
29 this section, the provisions of this chapter do not apply with respect
30 to the use of the furnishing at a self-service motor vehicle wash and
31 wax facility of the service of washing, waxing, and vacuuming a motor
32 vehicle or other personal property, if the purchaser or user of the
33 service washes, waxes, or vacuums the person's motor vehicle or other
34 tangible property at the facility, exclusively by means of coin-
35 operated devices, whether automatic or manually operated, belonging to
36 the vendor, without assistance from an employee of the vendor. For the

1 purposes of this section, "coin-operated devices" includes equipment
2 operated by tokens or currency.

3 (2) In order to qualify for the tax exemption under subsection (1)
4 of this section, the owner or operator of the facility must certify to
5 the department that:

6 (a) The facility uses no more than four gallons of water per minute
7 in its self-service wand bays during its automobile and light truck
8 high-pressure cycles, and five gallons of water per minute in its
9 recreational vehicle and truck bays;

10 (b) The facility uses no more than one-half gallon of water per
11 minute in its self-service wand bays during the foaming brush cycle;

12 (c) The facility uses no more than one gallon of water per minute
13 in its self-service wand bays during the tire cleaner and presoak
14 cycles;

15 (d) The facility uses no more than two gallons of water per minute
16 in its self-service wand bays during the spot-free final rinse cycle;

17 (e) The facility uses no more than thirty gallons per minute, or
18 seventy-five gallons total, to wash a vehicle with the basic wash in an
19 automatic bay, if any; and

20 (f) The facility is connected to a sanitary sewer into which all of
21 the facility's effluent is drained or otherwise legally disposed of.

22 (3) An annual certification under subsection (2) of this section
23 must include a certification by an independent backflow prevention
24 inspector verifying the facility owner or operator's assertions.

25 (4) The facility's owner or operator must provide the
26 certifications under subsections (2) and (3) of this section and this
27 subsection annually.

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