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SENATE BILL 5353

State of Washington 55th Legislature 1997 Regular Session

By Senators Benton, Wood, Brown, Rossi, Stevens and Winsley Read first time 01/24/97. Referred to Committee on Ways & Means.

- 1 AN ACT Relating to limiting a tax exemption for motor vehicles; and
- 2 amending RCW 82.12.0251.
- 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

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
- 15 Washington, including motor vehicles or trailers exempt pursuant to a
- 16 declaration issued by the department of licensing under RCW 46.85.060;
- 17 or in respect to the use of household goods, personal effects, and
- 18 private ((automobiles)) motor vehicles, not including motor homes, by
- 19 a bona fide resident of Washington, or nonresident members of the armed

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- 1 forces who are stationed in Washington pursuant to military orders, if
- 2 such articles were acquired and used by such person in another state
- 3 while a bona fide resident thereof and such acquisition and use
- 4 occurred more than ninety days prior to the time he or she entered
- 5 Washington.
- 6 For purposes of this section, "state" means a state of the United
- 7 States, any political subdivision thereof, the District of Columbia,
- 8 and any foreign country or political subdivision thereof.

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