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**SENATE BILL 5473**

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**State of Washington**                      **55th Legislature**                      **1997 Regular Session**

**By** Senators Long, Hargrove, Swecker, West, Oke and Winsley

Read first time 01/28/97. Referred to Committee on Ways & Means.

1            AN ACT Relating to the retail sales and use taxation of emergency  
2 service vehicles purchased or used by public agencies; adding a new  
3 section to chapter 82.08 RCW; and adding a new section to chapter 82.12  
4 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            The tax levied by RCW 82.08.020 shall not apply to sales to the  
9 state, political subdivisions of the state, and municipal corporations  
10 of motor vehicles that are designed and constructed specifically to  
11 provide emergency services other than law enforcement services,  
12 including medical-aid vehicles, ambulances, and fire engines.

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

15           The provisions of this chapter shall not apply with respect to the  
16 use by the state, political subdivisions of the state, and municipal  
17 corporations of motor vehicles that are designed and constructed

1 specifically to provide emergency services other than law enforcement  
2 services, including medical-aid vehicles, ambulances, and fire engines.

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