
SENATE BILL 5559

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

By Senators Hale, West, Loveland and Anderson

Read first time 01/31/97. Referred to Committee on Ways & Means.

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

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

1 The provisions of this chapter do not apply with respect to the use
2 of the furnishing at a self-service motor vehicle wash and wax facility
3 of the service of washing, waxing, and vacuuming a motor vehicle or
4 other tangible personal property, if the purchaser or user of the
5 service washes, waxes, or vacuums the person's motor vehicle or other
6 tangible property at the facility, exclusively by means of automatic or
7 manually operated coin-operated devices belonging to the vendor,
8 without assistance from an employee of the vendor. For the purposes of
9 this section, "coin-operated devices" includes equipment operated by
10 tokens or currency.

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