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**SUBSTITUTE SENATE BILL 6549**

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**State of Washington**

**55th Legislature**

**1998 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators West, Hale, Anderson, Loveland, Swecker, Rossi and Deccio)

Read first time 02/06/98.

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 adding a new section to chapter 82.12 RCW; and providing an effective  
5 date.

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

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

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

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

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

13        NEW SECTION.   **Sec. 3.**   This act takes effect July 1, 1998.

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