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SENATE BILL 6549

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State of Washington                      55th Legislature                      1998 Regular Session

By Senators West, Hale, Anderson, Loveland, Swecker, Rossi and Deccio

Read first time . Referred to Committee on .

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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