

5475

Sponsor(s): Senators B. Sheldon, West, Sheahan and McCaslin

Brief Description: Modifying the business and occupation tax on certain motor vehicle sales.

SB 5475 - DIGEST

Recognizes that dealers located outside Washington sell motor vehicles to Washington customers and use in-state dealers to facilitate the sales by preparing the vehicles for delivery and delivering them to the buyers in this state.

Recognizes that when a selling dealer has a physical presence or "nexus" in this state it requires payment of the tax imposed by chapter 82.04 RCW. Selling dealers have nexus in Washington when the vehicles are located in this state at the time of the sale and are received by the customer or the customer's agent in this state.

Finds that businesses with nexus are entitled to an easy, simple, and efficient method to account for and pay the tax imposed by chapter 82.04 RCW on these sales.