

HB 1977 - H AMD 105

By Representative Gombosky

ADOPTED 03/13/2003

1 Beginning on page 14, line 17, strike all of section 18 and insert
2 the following:

3 "Sec. 18. RCW 82.12.0251 and 1997 c 301 s 1 are each amended to
4 read as follows:

5 The provisions of this chapter shall not apply in respect to the
6 use:

7 (1) Of any article of tangible personal property, and services that
8 were rendered in respect to such property, brought into the state of
9 Washington by a nonresident thereof for his or her use or enjoyment
10 while temporarily within the state of Washington unless such property
11 is used in conducting a nontransitory business activity within the
12 state of Washington; (~~or in respect to the use~~)

13 (2) By a nonresident of Washington of a motor vehicle or trailer
14 which is registered or licensed under the laws of the state of his or
15 her residence, and which is not required to be registered or licensed
16 under the laws of Washington, including motor vehicles or trailers
17 exempt pursuant to a declaration issued by the department of licensing
18 under RCW 46.85.060, and services rendered outside the state of
19 Washington in respect to such property; (~~or in respect to the use~~)

20 (3) Of household goods, personal effects, and private motor
21 vehicles, (~~not including motor homes~~) and services rendered in
22 respect to such property, by a bona fide resident of Washington, or
23 nonresident members of the armed forces who are stationed in Washington
24 pursuant to military orders, if such articles and services were
25 acquired and used by such person in another state while a bona fide
26 resident thereof and such acquisition and use occurred more than ninety
27 days prior to the time he or she entered Washington. For purposes of
28 this subsection, private motor vehicles does not include motor homes.

29 (4) For purposes of this section, "state" means a state of the
30 United States, any political subdivision thereof, the District of

1 Columbia, and any foreign country or political subdivision thereof, and
2 "services" means services defined as retail sales in RCW
3 82.04.050(2)(a)."

4 On page 15, beginning on line 11, strike all of section 20 and
5 insert the following:

6 "NEW SECTION. Sec. 20. The legislature finds that in the
7 enactment of chapter 367, Laws of 2002, some use tax exemptions were
8 not updated to reflect the change in taxability regarding services. It
9 is the legislature's intent to correct this omission by amending the
10 various use tax exemptions so that services exempt from the sales tax
11 are also exempt from the use tax. Sections 1 through 19 of this act
12 apply retroactively to June 1, 2002. The department of revenue shall
13 refund any use taxes paid and forgive use taxes unpaid as a result of
14 the omission."

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