
HOUSE BILL 1441

State of Washington

58th Legislature

2003 Regular Session

By Representatives Linville, Chase, Nixon, Sullivan, Anderson, Wood and Morrell

Read first time 01/27/2003. Referred to Committee on Finance.

1 AN ACT Relating to tax exemptions for high gas mileage vehicles;
2 adding a new section to chapter 82.08 RCW; and adding a new section to
3 chapter 82.12 RCW.

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

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

7 (1) The tax levied by RCW 82.08.020 does not apply to the sale of
8 a new motor vehicle purchased from a vehicle dealer at the dealer's
9 place of business in the state that has an average gas mileage at least
10 twice the national average for new passenger cars, as determined by the
11 United States environmental protection agency.

12 (2) The department may require dealers to maintain records
13 additional to those required under RCW 46.70.120 that verify
14 eligibility under this section for vehicles sold by the dealer that are
15 exempted from sales tax. However, the department may require the
16 dealer to submit a short form containing information the department
17 deems necessary for the administration of this section at the same time
18 the dealer remits sales tax collections in lieu of any additional
19 recordkeeping requirements.

1 (3) "New motor vehicle," "vehicle dealer," and "place of business"
2 have the same meaning as provided in chapter 46.70 RCW.

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

5 (1) The provisions of this chapter do not apply to the use of a new
6 motor vehicle purchased from a vehicle dealer at the dealer's place of
7 business in the state that has an average gas mileage at least twice
8 the national average for new passenger cars, as determined by the
9 United States environmental protection agency.

10 (2) The definitions and requirements in section 1 of this act apply
11 to this section.

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