
HOUSE BILL 2453

State of Washington 58th Legislature 2004 Regular Session

By Representatives Fromhold, Roach and Condotta

Read first time 01/14/2004. Referred to Committee on Finance.

1 AN ACT Relating to business and occupation tax for wholesale sales
2 of new motor vehicles; amending RCW 82.04.422; and declaring an
3 emergency.

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

5 **Sec. 1.** RCW 82.04.422 and 2001 c 258 s 1 are each amended to read
6 as follows:

7 (1) This chapter does not apply to amounts received by a motor
8 vehicle dealer licensed under chapter 46.70 RCW, or a dealer licensed
9 by any other state, for the wholesale sale of used motor vehicles at
10 auctions to licensed dealers.

11 (2) This chapter does not apply to amounts derived by a new car
12 dealer from wholesale sales of new motor vehicles (~~(of the same make)~~)
13 to other new car dealers (~~(where the sales enable the dealers to adjust~~
14 ~~their inventory levels as long as the amount paid by the purchasing~~
15 ~~dealer does not exceed the amount paid by the selling dealer in the~~
16 ~~acquisition of the vehicle, however, the selling dealer may add~~
17 ~~reasonable expenses for the preparation of the vehicle for sale or~~
18 ~~transfer)) making sales of new motor vehicles of the same make. This~~

1 exemption does not apply to amounts derived by a manufacturer,
2 distributor, or factory branch as defined in chapter 46.70 RCW.

3 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
4 preservation of the public peace, health, or safety, or support of the
5 state government and its existing public institutions, and takes effect
6 immediately.

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