

CERTIFICATION OF ENROLLMENT

**HOUSE BILL 2453**

Chapter 81, Laws of 2004

58th Legislature  
2004 Regular Session

BUSINESS AND OCCUPATION TAX--MOTOR VEHICLES

EFFECTIVE DATE: 3/22/04

Passed by the House February 11, 2004  
Yeas 95 Nays 0

FRANK CHOPP

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**Speaker of the House of Representatives**

Passed by the Senate March 3, 2004  
Yeas 45 Nays 0

BRAD OWEN

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**President of the Senate**

Approved March 22, 2004.

GARY F. LOCKE

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**Governor of the State of Washington**

CERTIFICATE

I, Richard Nafziger, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 2453** as passed by the House of Representatives and the Senate on the dates hereon set forth.

RICHARD NAFZIGER

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**Chief Clerk**

FILED

March 22, 2004 - 5:27 p.m.

**Secretary of State  
State of Washington**

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HOUSE BILL 2453

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Passed Legislature - 2004 Regular Session

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.

Passed by the House February 11, 2004.

Passed by the Senate March 3, 2004.

Approved by the Governor March 22, 2004.

Filed in Office of Secretary of State March 22, 2004.