
HOUSE BILL 2040

State of Washington 59th Legislature 2005 Regular Session

By Representatives Woods, Simpson, Orcutt, Eickmeyer, Holmquist and Curtis

Read first time . Referred to Committee on Finance.

1 AN ACT Relating to the tax exemption for sales of motorcycles and
2 off-road vehicles to nonresidents; and amending RCW 82.08.0264.

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

4 **Sec. 1.** RCW 82.08.0264 and 1980 c 37 s 31 are each amended to read
5 as follows:

6 The tax levied by RCW 82.08.020 shall not apply to sales of motor
7 vehicles, trailers, or campers to nonresidents of this state for use
8 outside of this state, even though delivery ((be)) is made within this
9 state, but only when:

10 (1) The vehicles, trailers, or campers will be taken from the point
11 of delivery in this state directly to a point outside this state under
12 the authority of a one-transit permit issued by the director of
13 licensing pursuant to the provisions of RCW 46.16.160(~~(, or)~~);

14 (2) ((said)) The motor vehicles, trailers, or campers will be
15 registered and licensed immediately under the laws of the state of the
16 purchaser's residence, will not be used in this state more than three
17 months, and will not be required to be registered and licensed under
18 the laws of this state; or

1 (3) Vehicles that are either motorcycles or off-road vehicles will
2 be transported to the purchaser's state of residence using a motor
3 vehicle or trailer licensed in the purchaser's state of residence. For
4 the purposes of this subsection, "motorcycle," "motor vehicle," off-
5 road vehicle," and "trailer" have the same meanings as provided in
6 Title 46 RCW.

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