
HOUSE BILL 2129

State of Washington 59th Legislature 2005 Regular Session

By Representatives Serben and Ahern

Read first time 02/18/2005. Referred to Committee on Finance.

1 AN ACT Relating to nonresident liability for use tax; and adding a
2 new section to chapter 82.12 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.12 RCW
5 to read as follows:

6 (1) The provisions of this chapter do not apply in respect to the
7 use of tangible personal property: (a) Purchased outside this state
8 more than six months prior to first use in this state; and (b) required
9 to be registered in this state by the department of licensing, or in
10 the case of aircraft, the department of transportation.

11 (2)(a) A person claiming exemption under this section must display
12 proof of his or her nonresident status at the time of the registration.
13 Acceptable proof of a nonresident's status shall include one piece of
14 identification such as a valid driver's license from the jurisdiction
15 in which out-of-state residency is claimed or a valid identification
16 card which has a photograph of the holder and is issued by the out-of-
17 state jurisdiction. Identification must show the holder's residential
18 address and have as one of its legal purposes the establishment of
19 residency in that out-of-state jurisdiction.

1 (b) A person claiming exemption under this section must provide
2 proof, such as a sales receipt or invoice, that the tangible personal
3 property was purchased outside of the state more than six months prior
4 to first use in this state.

5 (3) A person claiming exemption under this section shall receive a
6 credit for any sales or use tax paid in the out-of-state jurisdiction
7 on the purchase of the item.

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