
HOUSE BILL 2736

State of Washington 59th Legislature 2006 Regular Session

By Representatives Chase, Haler, Kretz, Buri, Crouse, Holmquist,
Grant, Dunn, Schindler and McCune

Read first time 01/12/2006. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions for police and fire
2 equipment; adding a new section to chapter 82.08 RCW; adding a new
3 section to chapter 82.12 RCW; and providing an effective date.

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 sales of
8 motor vehicles to: (a) General authority Washington law enforcement
9 agencies; or (b) local governments if the vehicles are designed and
10 constructed specifically to provide emergency services, including
11 medical-aid vehicles, ambulances, and fire engines.

12 (2) Only the first twenty-five thousand dollars of the selling
13 price is exempt from tax under this section.

14 (3) A person taking the exemption under this section must keep
15 records necessary for the department to verify eligibility under this
16 section. The exemption is available only when the buyer provides the
17 seller with an exemption certificate in a form and manner prescribed by
18 the department. The seller shall retain a copy of the certificate for
19 the seller's files.

1 (4) For the purposes of this section and section 2 of this act, the
2 following definitions apply:

3 (a) "General authority Washington law enforcement agency" has the
4 same meaning as in RCW 10.93.020 except "general authority Washington
5 law enforcement agency" does not include the Washington state patrol or
6 the department of fish and wildlife.

7 (b) "Local government" means any county, city, town, public
8 hospital district, fire protection district, regional fire protection
9 service authority, or emergency medical service district.

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

12 (1) The provisions of this chapter shall not apply with respect to
13 the use of motor vehicles by: (a) General authority Washington law
14 enforcement agencies; and (b) local governments if the vehicles are
15 constructed specifically to provide emergency services, including
16 medical-aid vehicles, ambulances, and fire engines.

17 (2) Only the first twenty-five thousand dollars of the value of the
18 article used is exempt under this section.

19 (3) The definitions in section 1 of this act apply to this section.

20 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2006.

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