
SENATE BILL 5790

State of Washington 59th Legislature 2005 Regular Session

By Senators Doumit, Schoesler and Pridemore

Read first time 02/07/2005. Referred to Committee on Ways & Means.

1 AN ACT Relating to the taxation of motor vehicles; reenacting and
2 amending RCW 82.12.020; providing an effective date; and declaring an
3 emergency.

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

5 **Sec. 1.** RCW 82.12.020 and 2003 c 361 s 302 and 2003 c 168 s 214
6 are each reenacted and amended to read as follows:

7 (1) There is hereby levied and there shall be collected from every
8 person in this state a tax or excise for the privilege of using within
9 this state as a consumer: (a) Any article of tangible personal
10 property purchased at retail, or acquired by lease, gift, repossession,
11 or bailment, or extracted or produced or manufactured by the person so
12 using the same, or otherwise furnished to a person engaged in any
13 business taxable under RCW 82.04.280 (2) or (7); or (b) any prewritten
14 computer software, regardless of the method of delivery, but excluding
15 prewritten computer software that is either provided free of charge or
16 is provided for temporary use in viewing information, or both.

17 (2) This tax shall apply to the use of every service defined as a
18 retail sale in RCW 82.04.050 (2)(a) or (3)(a) and the use of every
19 article of tangible personal property, including property acquired at

1 a casual or isolated sale, and including byproducts used by the
2 manufacturer thereof, except as hereinafter provided, irrespective of
3 whether the article or similar articles are manufactured or are
4 available for purchase within this state.

5 (3) The provisions of this chapter do not apply in respect to the
6 use of any article of tangible personal property or service taxable
7 under RCW 82.04.050 (2)(a) or (3)(a) purchased at retail or acquired by
8 lease, gift, or bailment if the sale to, or the use by, the present
9 user or his bailor or donor has already been subjected to the tax under
10 chapter 82.08 RCW or this chapter and the tax has been paid by the
11 present user or by his bailor or donor.

12 (4) Except as provided in this section, payment by one purchaser or
13 user of tangible personal property or service of the tax imposed by
14 chapter 82.08 or 82.12 RCW shall not have the effect of exempting any
15 other purchaser or user of the same property or service from the taxes
16 imposed by such chapters. If the sale to, or the use by, the present
17 user or his or her bailor or donor has already been subjected to the
18 tax under chapter 82.08 RCW or this chapter and the tax has been paid
19 by the present user or by his or her bailor or donor; or in respect to
20 the use of property acquired by bailment and the tax has once been paid
21 based on reasonable rental as determined by RCW 82.12.060 measured by
22 the value of the article at time of first use multiplied by the tax
23 rate imposed by chapter 82.08 RCW or this chapter as of the time of
24 first use; or in respect to the use of any article of tangible personal
25 property acquired by bailment, if the property was acquired by a
26 previous bailee from the same bailor for use in the same general
27 activity and the original bailment was prior to June 9, 1961, the tax
28 imposed by this chapter does not apply.

29 (5) The tax shall be levied and collected in an amount equal to the
30 value of the article used or value of the service used by the taxpayer
31 multiplied by the rates in effect for the retail sales tax under RCW
32 82.08.020, except in the case of a seller required to collect use tax
33 from the purchaser, the tax shall be collected in an amount equal to
34 the purchase price multiplied by the rate in effect for the retail
35 sales tax under RCW 82.08.020.

36 (6) In addition to the tax in this section, an additional tax shall
37 be levied and collected on the value of a motor vehicle used in this

1 state multiplied by the rate of 0.471 percent. In this subsection,
2 "motor vehicle" has the same meaning in RCW 82.08.020(4).

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 July 1, 2005.

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