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FAILED 03/10/2007

- On page 5, after line 35 of the amendment, insert the following:
- 2 "NEW SECTION. Sec. 105. A new section is added to chapter 82.08
 3 RCW to read as follows:
 - (1) The tax levied by RCW 82.08.020 does not apply to sales of emissions control equipment, or for labor and services rendered in respect to installing, repairing, cleaning, altering, or improving the equipment, including repair and replacement parts, if the equipment is used to retrofit diesel vehicles.
- 9 (2) For the purposes of this section, "emissions control equipment"
 10 means a device with an oxidation catalyst, particulate filter,
 11 crankcase ventilation filter, or other means of reducing emissions from
 12 diesel vehicles, and that has been verified under the federal
 13 environmental protection agency's voluntary diesel retrofit program.
- NEW SECTION. Sec. 106. A new section is added to chapter 82.12 RCW to read as follows:
- (1) The provisions of this chapter do not apply in respect to the use of emissions control equipment, or of labor and services rendered in respect to installing, repairing, cleaning, altering, or improving the equipment, if the equipment is used to retrofit diesel vehicles.
- 20 (2) For the purposes of this section, the definitions in section 21 105 of this act apply."
- 22 On page 24, after line 30 of the amendment, insert the following:
- "NEW SECTION. Sec. 506. Sections 105 and 106 of this act take effect August 1, 2007."

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FAILED 03/10/2007

- On page 25, line 5 of the title amendment, after "28A.300 RCW;"
- 2 insert "adding a new section to chapter 82.08 RCW; adding a new section
- 3 to chapter 82.12 RCW;"
- 4 On page 25, line 13 of the title amendment, after "15.110.901;"
- 5 insert "providing an effective date;"

<u>EFFECT:</u> Provides exemptions from the retail sales tax and the use tax for sales of emissions control equipment and labor for maintenance of emissions control equipment used to retrofit diesel engines.

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