

**SB 5007-S - DIGEST**

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Declares that the tax levied by RCW 82.08.020 does not apply to sales to nonresident individuals of vessels thirty feet or longer if an individual purchasing a vessel purchases and displays a valid use permit.

Requires that an individual claiming exemption from retail sales tax under this act must display proof of his or her current nonresident status at the time of purchase.

Declares that the provisions of chapter 82.12 RCW do not apply in respect to the use of a vessel thirty feet or longer if a nonresident individual: (1) Purchased the vessel from a vessel dealer in accordance with this act;

(2) Purchased the vessel in the state from a person other than a vessel dealer, but the nonresident individual purchases and displays a valid use permit from a vessel dealer within fourteen days of the date that the vessel is purchased in this state; or

(3) Acquired the vessel outside the state, but purchases and displays a valid use permit from a vessel dealer within fourteen days of the date that the vessel is first brought into this state.