

SSB 5072 - H COMM AMD

By Committee on Community Development, Housing & Tribal Affairs

NOT CONSIDERED 04/26/2013

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08
4 RCW to read as follows:

5 (1) The tax imposed by RCW 82.08.020 does not apply to sales to
6 eligible purchasers of prescribed add-on automotive adaptive
7 equipment, including charges incurred for labor and services rendered
8 in respect to the installation and repairing of such equipment. The
9 exemption provided in this section only applies if the eligible
10 purchaser is reimbursed in whole or part for the purchase by the
11 United States department of veterans affairs or other federal agency,
12 and the reimbursement is paid directly by the federal agency to the
13 seller.

14 (2) Sellers making tax-exempt sales under this section must obtain
15 an exemption certificate from the eligible purchaser in a form and
16 manner prescribed by the federal agency that provides the
17 reimbursement. The seller must retain a copy of the exemption
18 certificate for the seller's files. In lieu of an exemption
19 certificate, a seller may capture the relevant data elements as
20 allowed under the streamlined sales and use tax agreement.

21 (3) For purposes of this section, the following definitions apply
22 unless the context clearly requires otherwise:

23 (a) "Add-on automotive adaptive equipment" means equipment
24 installed in, and modifications made to, a motor vehicle that are
25 necessary to assist physically challenged persons to enter, exit, or
26 safely operate a motor vehicle. The term includes but is not limited
27 to wheelchair lifts, wheelchair restraints, ramps, under vehicle

1 lifts, power door openers, power seats, lowered floors, raised roofs,
2 raised doors, hand controls, left foot gas pedals, chest and shoulder
3 harnesses, parking brake extensions, dual battery systems, steering
4 devices, reduced and zero effort steering and braking, voice-activated
5 controls, and digital driving systems. The term does not include
6 motor vehicles and equipment installed in a motor vehicle by the
7 manufacturer of the motor vehicle.

8 (b) "Eligible purchaser" means a veteran, or member of the armed
9 forces serving on active duty, who is disabled, regardless of whether
10 the disability is service connected as that term is defined by federal
11 statute 38 U.S.C. Sec. 101, as amended, as of August 1, 2013.

12 (c) "Prescribed add-on automotive adaptive equipment" means add-on
13 automotive adaptive equipment prescribed by a physician.

14

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

17 (1) The tax imposed by RCW 82.12.020 does not apply to the use of
18 prescribed add-on automotive adaptive equipment or to labor and
19 services rendered in respect to the installation and repairing of such
20 equipment. The exemption under this section only applies if the sale
21 of the prescribed add-on automotive adaptive equipment or labor and
22 services was exempt from sales tax under section 1 of this act or
23 would have been exempt from sales tax under section 1 of this act if
24 the equipment or labor and services had been purchased in this state.

25 (2) For purposes of this section, "prescribed add-on automotive
26 adaptive equipment" has the same meaning as provided in section 1 of
27 this act.

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29 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2013."

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EFFECT: Changes "the federal government" to "the United
States Department of Veterans Affairs or other federal agency" in
reference to who must reimburse the purchaser of equipment in order
to qualify for the tax exemption. Replaces the undefined references
to "the department" and "that agency" in Section 1 with references

that relate specifically to the federal agency that provides reimbursement.

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