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HOUSE BILL 1100

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State of Washington                      63rd Legislature                      2013 Regular Session

By Representatives Overstreet, Shea, Taylor, and Scott

Read first time 01/16/13. Referred to Committee on Finance.

1            AN ACT Relating to reducing the state sales and use tax rate;  
2 amending RCW 82.08.020; and providing an effective date.

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

4            **Sec. 1.** RCW 82.08.020 and 2011 c 171 s 120 are each amended to  
5 read as follows:

6            (1) There is levied and collected a tax equal to six and (~~five-~~  
7 ~~tenths~~) four-tenths percent of the selling price on each retail sale  
8 in this state of:

9            (a) Tangible personal property, unless the sale is specifically  
10 excluded from the RCW 82.04.050 definition of retail sale;

11            (b) Digital goods, digital codes, and digital automated services,  
12 if the sale is included within the RCW 82.04.050 definition of retail  
13 sale;

14            (c) Services, other than digital automated services, included  
15 within the RCW 82.04.050 definition of retail sale;

16            (d) Extended warranties to consumers; and

17            (e) Anything else, the sale of which is included within the RCW  
18 82.04.050 definition of retail sale.

1 (2) There is levied and collected an additional tax on each retail  
2 car rental, regardless of whether the vehicle is licensed in this  
3 state, equal to five and nine-tenths percent of the selling price. The  
4 revenue collected under this subsection must be deposited in the  
5 multimodal transportation account created in RCW 47.66.070.

6 (3) Beginning July 1, 2003, there is levied and collected an  
7 additional tax of three-tenths of one percent of the selling price on  
8 each retail sale of a motor vehicle in this state, other than retail  
9 car rentals taxed under subsection (2) of this section. The revenue  
10 collected under this subsection must be deposited in the multimodal  
11 transportation account created in RCW 47.66.070.

12 (4) For purposes of subsection (3) of this section, "motor vehicle"  
13 has the meaning provided in RCW 46.04.320, but does not include farm  
14 tractors or farm vehicles as defined in RCW 46.04.180 and 46.04.181,  
15 off-road vehicles as defined in RCW 46.04.365, nonhighway vehicles as  
16 defined in RCW 46.09.310, and snowmobiles as defined in RCW 46.04.546.

17 (5) Beginning on December 8, 2005, 0.16 percent of the taxes  
18 collected under subsection (1) of this section must be dedicated to  
19 funding comprehensive performance audits required under RCW 43.09.470.  
20 The revenue identified in this subsection must be deposited in the  
21 performance audits of government account created in RCW 43.09.475.

22 (6) The taxes imposed under this chapter apply to successive retail  
23 sales of the same property.

24 (7) The rates provided in this section apply to taxes imposed under  
25 chapter 82.12 RCW as provided in RCW 82.12.020.

26 NEW SECTION. **Sec. 2.** This act takes effect October 1, 2013.

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