
HOUSE BILL 2671

State of Washington

63rd Legislature

2014 Regular Session

By Representatives Magendanz, Carlyle, Manweller, Fey, Warnick, Sawyer, Morris, Gregerson, Hansen, Condotta, Muri, Tharinger, Morrell, Wylie, Haler, Fitzgibbon, S. Hunt, Tarleton, Freeman, Ortiz-Self, and Moscoso

Read first time 01/24/14. Referred to Committee on Finance.

1 AN ACT Relating to clarifying the application of tax exemptions for
2 vehicles powered by clean alternative fuels; amending RCW 82.08.809 and
3 82.12.809; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.08.809 and 2010 1st sp.s. c 11 s 2 are each amended
6 to read as follows:

7 (1)(a) The tax levied by RCW 82.08.020 does not apply to sales of
8 new passenger cars, light duty trucks, and medium duty passenger
9 vehicles, which are ((~~exclusively~~)) directly powered by a clean
10 alternative fuel.

11 (b) The tax levied by RCW 82.08.020 does not apply to sales of
12 qualifying used passenger cars, light duty trucks, and medium duty
13 passenger vehicles, which were modified after their initial purchase,
14 with an EPA certified conversion to be exclusively powered by a clean
15 alternative fuel. "Qualifying used passenger cars, light duty trucks,
16 and medium duty passenger vehicles" means vehicles that:

17 (i) Are part of a fleet of at least five vehicles, all owned by the
18 same person;

19 (ii) Have an odometer reading of less than thirty thousand miles;

1 (iii) Are less than two years past their original date of
2 manufacture; and

3 (iv) Are being sold for the first time after modification.

4 (2) The seller must keep records necessary for the department to
5 verify eligibility under this section.

6 (3) (~~As used in this section,~~) The definitions in this subsection
7 apply throughout this section unless the context clearly requires
8 otherwise.

9 (a) "Clean alternative fuel" means natural gas, propane, hydrogen,
10 or electricity, when used as a fuel in a motor vehicle that meets the
11 California motor vehicle emission standards in Title 13 of the
12 California code of regulations, effective January 1, 2005, and the
13 rules of the Washington state department of ecology.

14 (b) "Directly powered" means the direct source of power to a
15 vehicle's drive train. "Directly powered" does not include auxiliary
16 sources of power used to regenerate a battery that acts as a direct
17 source of power to a drive train.

18 (4) This section expires July 1, 2015.

19 **Sec. 2.** RCW 82.12.809 and 2010 1st sp.s. c 11 s 3 are each amended
20 to read as follows:

21 (1)(a) Until July 1, 2015, the provisions of this chapter do not
22 apply in respect to the use of new passenger cars, light duty trucks,
23 and medium duty passenger vehicles, which are (~~exclusively~~) directly
24 powered by a clean alternative fuel.

25 (b) Until July 1, 2015, the provisions of this chapter do not apply
26 to the use of qualifying used passenger cars, light duty trucks, and
27 medium duty passenger vehicles, which were modified after their initial
28 purchase with an EPA certified conversion to be exclusively powered by
29 a clean alternative fuel. As used in this subsection, "qualifying used
30 passenger cars, light duty trucks, and medium duty passenger vehicles"
31 has the same meaning as provided in RCW 82.08.809.

32 (2) "Clean alternative fuel" (~~has~~) and "directly powered" have
33 the same meaning as provided in RCW 82.08.809.

34 (3) A taxpayer is not liable for the tax imposed in RCW 82.12.020
35 on the use, on or after July 1, 2015, of a passenger car, light duty
36 truck, or medium duty passenger vehicle exclusively powered by a clean

1 alternative fuel, if the taxpayer used such vehicle in this state
2 before July 1, 2015, and the use was exempt under this section from the
3 tax imposed in RCW 82.12.020.

4 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
5 preservation of the public peace, health, or safety, or support of the
6 state government and its existing public institutions, and takes effect
7 immediately.

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