

**SHB 2995** - H AMD TO H AMD (H-5172.1/18) **1470**

By Representative Condotta

1 On page 42, after line 34 of the striking amendment, insert the  
2 following:

3 NEW SECTION. **Sec. 27.** (1) This section is the tax preference  
4 performance statement for the tax preference contained in section 28,  
5 chapter . . ., Laws of 2018 (section 28 of this act). This performance  
6 statement is only intended to be used for subsequent evaluation of the  
7 tax preference. It is not intended to create a private right of action  
8 by any party or to be used to determine eligibility for preferential  
9 tax treatment.

10 (2) The legislature categorizes this tax preference as one  
11 intended to provide tax relief for certain businesses or  
12 individuals, as indicated in RCW 82.32.808(2)(e).

13 (3) It is the legislature's specific public policy objective to  
14 reduce the tax burden on individuals and businesses imposed by the  
15 existing business and occupation tax rates.

16 (4) If a review finds that at least ten electric truck tractors  
17 were purchased by businesses as the result of the tax relief from  
18 this tax preference, then the legislature intends to extend the  
19 expiration date of this tax preference.

20 (5) In order to obtain the data necessary to perform the review  
21 in subsection (4) of this section, the joint legislative audit and  
22 review committee may refer to any data collected by the state.

23

24 NEW SECTION. **Sec. 28.** A new section is added to chapter 82.08  
25 RCW to read as follows:

26 (1) Persons, who purchase an all electric truck tractor as  
27 defined in RCW 46.04.655 and who have paid a tax levied by RCW

1 82.08.020 on the purchase, may claim an exemption of up to eleven  
2 thousand dollars from state tax in the form of a remittance.

3 (2) A person claiming an exemption from state tax in the form of  
4 a remittance must pay the tax imposed under RCW 82.08.020 before  
5 applying to the department for remittance for all or part of the tax  
6 paid under RCW 82.08.020.

7 (3) The claim for remittance under this section must be done in  
8 the form and manner required by the department by rule, specifying  
9 the amount of the exempted tax claimed and the qualifying purchase  
10 or acquisition for which the exemption is claimed. The buyer must  
11 retain information in adequate detail to enable the department to  
12 determine whether the truck tractor purchased meets the criteria  
13 under this section.

14 (4) The department must determine eligibility under this section  
15 based on information provided by the buyer and through audit and other  
16 administrative records."

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18 Correct the title.

EFFECT: Establishes a sales tax exemption in the form of a  
remittance for the purchase of an all electric truck tractor in an  
amount of up to eleven thousand dollars.

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