
SENATE BILL 6019

State of Washington

65th Legislature

2018 Regular Session

By Senator Fortunato

Prefiled 12/12/17.

1 AN ACT Relating to exempting electronic tolling passes from sales
2 and use taxes; adding a new section to chapter 82.08 RCW; adding a
3 new section to chapter 82.12 RCW; creating a new section; and
4 providing an effective date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08
7 RCW to read as follows:

8 (1) The tax levied under RCW 82.08.020 does not apply to the sale
9 of tangible personal property that is used in a vehicle as part of an
10 electronic toll collection system.

11 (2) For purposes of this section:

12 (a) "Electronic toll collection system" means a system operated
13 by the department of transportation that collects tolls by crediting
14 or debiting funds from a customer's unique prepaid tolling account.

15 (b) "Vehicle" has the same meaning as provided in RCW 46.04.670.

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

18 This chapter does not apply to the use of tangible personal
19 property that is used in a vehicle as part of an electronic toll

1 collection system. The definitions in section 1 of this act apply to
2 this section.

3 NEW SECTION. **Sec. 3.** The department of revenue must refund any
4 taxes that were levied under chapter 82.08 or 82.12 RCW within one
5 year before the effective date of this section on the sales or use of
6 tangible personal property that is used in a vehicle as part of an
7 electronic toll collection system.

8 NEW SECTION. **Sec. 4.** This act takes effect July 1, 2018.

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