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**HOUSE BILL 1115**

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**State of Washington**

**66th Legislature**

**2019 Regular Session**

**By** Representatives Fitzgibbon, Barkis, and Ryu

Prefiled 01/10/19. Read first time 01/14/19. Referred to Committee on Finance.

1 AN ACT Relating to creating a sales and use tax exemption for  
2 commercial car wash facilities; adding a new section to chapter 82.08  
3 RCW; adding a new section to chapter 82.12 RCW; and creating new  
4 sections.

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

6 NEW SECTION. **Sec. 1.** (1) This section is the tax preference  
7 performance statement for the tax preferences in sections 2 and 3,  
8 chapter . . ., Laws of 2019 (sections 2 and 3 of this act). This  
9 performance statement is only intended to be used for the subsequent  
10 evaluation of the tax preferences. It is not intended to create a  
11 private right of action by any party or be used to determine  
12 eligibility for preferential tax treatment.

13 (2) The legislature categorizes these tax preferences as ones  
14 intended to accomplish a general purpose as indicated in RCW  
15 82.32.808(2) (a), (b), (c), and (f).

16 (3) It is the legislature's specific public policy objective to  
17 provide sales and use tax relief for staffed and self-service  
18 commercial car wash facilities to accomplish the following general  
19 purposes:

20 (a) To encourage the public to use staffed and self-service  
21 commercial car wash facilities by making them affordable, thereby

1 reducing the flow of untreated runoff into the state's streams,  
2 lakes, and marine urban areas originating from residential car  
3 washing;

4 (b) To increase industry competitiveness against a generally  
5 accepted practice of residential car washing that results in  
6 substantial pollution and waste of natural resources, originating in  
7 residential neighborhoods;

8 (c) To create and retain jobs by offsetting increasing costs  
9 associated with higher clean water standards (fish consumption rule),  
10 permitting, increased wage rates and access to treatment facilities  
11 that create barriers to entry and retention of new and ongoing  
12 commercial car washing facilities, respectively; and

13 (d) To promote the declared public policy of the state of  
14 Washington to maintain the highest possible standards to ensure the  
15 purity of all waters of the state consistent with public health and  
16 public enjoyment thereof, the propagation and protection of wildlife,  
17 birds, game, fish, and other aquatic life, and industrial development  
18 of the state, and to that end require the use of all known available  
19 and reasonable methods by industries and others to prevent and  
20 control the pollution of the waters of the state of Washington.  
21 Consistent with this policy, the state of Washington will exercise  
22 its powers, as fully and as effectively as possible, to retain and  
23 secure high quality for all waters of the state.

24 (4) To measure the effectiveness of the exemption provided in  
25 this act in achieving the specific public policy objectives described  
26 in subsection (3) of this section, the joint legislative audit and  
27 review committee must evaluate these tax preferences. In order to  
28 obtain the data necessary to perform the evaluation in this  
29 subsection, the joint legislative audit and review committee may  
30 refer to data provided to the department of revenue.

31 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08  
32 RCW to read as follows:

33 The tax levied by RCW 82.08.020 does not apply to charges for  
34 labor and services rendered in respect to staffed and self-service  
35 commercial car wash facilities.

36 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12  
37 RCW to read as follows:

1           The provisions of this chapter do not apply with respect to the  
2 use of labor and services rendered in respect to staffed and self-  
3 service commercial car wash facilities.

4           NEW SECTION.   **Sec. 4.**   This act is exempt from the expiration  
5 date provisions of RCW 82.32.805(1)(a).

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