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HOUSE BILL 1347

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State of Washington                      66th Legislature                      2019 Regular Session

By Representatives Barkis, Kirby, Volz, Vick, and Springer

Read first time 01/18/19. Referred to Committee on Finance.

1            AN ACT Relating to vehicle reseller permits; amending RCW  
2 82.12.045; and adding a new section to chapter 46.04 RCW.

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

4            **Sec. 1.** RCW 82.12.045 and 2010 c 161 s 904 are each amended to  
5 read as follows:

6            (1) In the collection of the use tax on vehicles, the department  
7 of revenue may designate the county auditors of the several counties  
8 of the state as its collecting agents. Upon such designation, it  
9 shall be the duty of each county auditor to collect the tax at the  
10 time an applicant applies for transfer of certificate of title to the  
11 vehicle, except when the applicant:

12            (a) Exhibits a dealer's report of sale showing that the retail  
13 sales tax has been collected by the dealer;

14            (b) Presents a valid reseller permit issued to the vehicle owner  
15 by the department of revenue under the authority of RCW 82.32.780;

16            (c) Presents a written statement signed by the department of  
17 revenue, or its duly authorized agent showing that no use tax is  
18 legally due; or

19            ~~((e))~~ (d) Presents satisfactory evidence showing that the  
20 retail sales tax or the use tax has been paid by the applicant on the  
21 vehicle in question.

1 (2) As used in this section, "vehicle" has the same meaning as in  
2 RCW 46.04.670.

3 (3) It shall be the duty of every applicant for registration and  
4 transfer of certificate of title who is subject to payment of tax  
5 under this section to declare upon the application the value of the  
6 vehicle for which application is made, which shall consist of the  
7 consideration paid or contracted to be paid therefor.

8 (4) Each county auditor who acts as agent of the department of  
9 revenue shall at the time of remitting vehicle license fee receipts  
10 on vehicles subject to the provisions of this section pay over and  
11 account to the state treasurer for all use tax revenue collected  
12 under this section, after first deducting as a collection fee the sum  
13 of two dollars for each motor vehicle upon which the tax has been  
14 collected. All revenue received by the state treasurer under this  
15 section shall be credited to the general fund. The auditor's  
16 collection fee shall be deposited in the county current expense fund.  
17 A duplicate of the county auditor's transmittal report to the state  
18 treasurer shall be forwarded forthwith to the department of revenue.

19 (5) Any applicant who has paid use tax to a county auditor under  
20 this section may apply to the department of revenue for refund  
21 thereof if he or she has reason to believe that such tax was not  
22 legally due and owing. No refund shall be allowed unless application  
23 therefor is received by the department of revenue within the  
24 statutory period for assessment of taxes, penalties, or interest  
25 prescribed by RCW 82.32.050(4). Upon receipt of an application for  
26 refund the department of revenue shall consider the same and issue  
27 its order either granting or denying it and if refund is denied the  
28 taxpayer shall have the right of appeal as provided in RCW 82.32.170,  
29 82.32.180, and 82.32.190.

30 (6) The provisions of this section shall be construed as  
31 cumulative of other methods prescribed in chapters 82.04 through  
32 82.32 RCW, inclusive, for the collection of the tax imposed by this  
33 chapter. The department of revenue shall have power to promulgate  
34 such rules as may be necessary to administer the provisions of this  
35 section. Any duties required by this section to be performed by the  
36 county auditor may be performed by the director of licensing but no  
37 collection fee shall be deductible by said director in remitting use  
38 tax revenue to the state treasurer.

1           (7) The use tax revenue collected on the rate provided in RCW  
2 82.08.020(3) shall be deposited in the multimodal transportation  
3 account under RCW 47.66.070.

4           NEW SECTION.   **Sec. 2.** A new section is added to chapter 46.04  
5 RCW to read as follows:

6           "Rental trailer" means a trailer, as defined in RCW 46.04.620,  
7 that is used solely by a rental car business for rental to others for  
8 periods of not more than thirty consecutive days.

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