
SENATE BILL 5610

State of Washington

66th Legislature

2019 Regular Session

By Senators Ericksen, Fortunato, Becker, Short, Brown, and Schoesler

1 AN ACT Relating to reducing the state sales and use tax rate;
2 amending RCW 82.08.020; and providing an effective date.

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

4 **Sec. 1.** RCW 82.08.020 and 2014 c 140 s 12 are each amended to
5 read as follows:

6 (1) There is levied and collected a tax equal to six ((~~and five-~~
7 ~~tenths~~)) percent of the selling price on each retail sale in this
8 state of:

9 (a) Tangible personal property, unless the sale is specifically
10 excluded from the RCW 82.04.050 definition of retail sale;

11 (b) Digital goods, digital codes, and digital automated services,
12 if the sale is included within the RCW 82.04.050 definition of retail
13 sale;

14 (c) Services, other than digital automated services, included
15 within the RCW 82.04.050 definition of retail sale;

16 (d) Extended warranties to consumers; and

17 (e) Anything else, the sale of which is included within the RCW
18 82.04.050 definition of retail sale.

19 (2) There is levied and collected an additional tax on each
20 retail car rental, regardless of whether the vehicle is licensed in
21 this state, equal to five and nine-tenths percent of the selling

1 price. The revenue collected under this subsection must be deposited
2 in the multimodal transportation account created in RCW 47.66.070.

3 (3) Beginning July 1, 2003, there is levied and collected an
4 additional tax of three-tenths of one percent of the selling price on
5 each retail sale of a motor vehicle in this state, other than retail
6 car rentals taxed under subsection (2) of this section. The revenue
7 collected under this subsection must be deposited in the multimodal
8 transportation account created in RCW 47.66.070.

9 (4) For purposes of subsection (3) of this section, "motor
10 vehicle" has the meaning provided in RCW 46.04.320, but does not
11 include:

12 (a) Farm tractors or farm vehicles as defined in RCW 46.04.180
13 and 46.04.181, unless the farm tractor or farm vehicle is for use in
14 the production of marijuana;

15 (b) Off-road vehicles as defined in RCW 46.04.365;

16 (c) Nonhighway vehicles as defined in RCW 46.09.310; and

17 (d) Snowmobiles as defined in RCW 46.04.546.

18 (5) Beginning on December 8, 2005, 0.16 percent of the taxes
19 collected under subsection (1) of this section must be dedicated to
20 funding comprehensive performance audits required under RCW
21 43.09.470. The revenue identified in this subsection must be
22 deposited in the performance audits of government account created in
23 RCW 43.09.475.

24 (6) The taxes imposed under this chapter apply to successive
25 retail sales of the same property.

26 (7) The rates provided in this section apply to taxes imposed
27 under chapter 82.12 RCW as provided in RCW 82.12.020.

28 NEW SECTION. **Sec. 2.** This act takes effect January 1, 2020.

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