
HOUSE BILL 1112

State of Washington

67th Legislature

2021 Regular Session

By Representatives Dent, Chapman, Corry, Young, and Graham

Prefiled 01/07/21. Read first time 01/11/21. Referred to Committee on Finance.

1 AN ACT Relating to expanding a use tax exemption for new
2 Washington residents and nonresident members of the armed forces;
3 amending RCW 82.12.0251; and creating new sections.

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

5 **Sec. 1.** RCW 82.12.0251 and 2009 c 535 s 608 are each amended to
6 read as follows:

7 The provisions of this chapter do not apply in respect to the use
8 of:

9 (1) (~~Of any~~) Any article of tangible personal property or any
10 digital good or digital code, and any services that were rendered in
11 respect to such property, brought into the state of Washington by a
12 nonresident thereof for his or her use or enjoyment while temporarily
13 within the state of Washington unless such property is used in
14 conducting a nontransitory business activity within the state of
15 Washington;

16 (2) (~~By a nonresident of Washington of a~~) A motor vehicle or
17 trailer (~~which~~) by a nonresident of Washington, if such motor
18 vehicle or trailer is registered or licensed under the laws of the
19 nonresident's state of (~~his or her~~) residence, and (~~which~~) is not
20 required to be registered or licensed under the laws of Washington,
21 including motor vehicles or trailers exempt pursuant to a declaration

1 issued by the department of licensing under RCW 46.85.060, and
2 services rendered outside the state of Washington in respect to such
3 (~~property~~) motor vehicle or trailer;

4 (3) (~~Of household goods, including digital goods, and digital~~
5 ~~codes, personal effects, private motor vehicles,~~) (a) Tangible
6 personal property, digital goods, digital codes, and services
7 rendered in respect to such property, by a bona fide resident of
8 Washington, or nonresident members of the armed forces who are
9 stationed in Washington pursuant to military orders, if such articles
10 and services were acquired and used by such person in another state
11 while a bona fide resident thereof and such acquisition and use
12 occurred more than ninety days prior to the time he or she entered
13 Washington(~~. For purposes of this subsection, private motor vehicles~~
14 ~~do not include motor homes~~));

15 (b) The exemption in (a) of this subsection (3) does not apply to
16 vessels 30 feet or longer, aircraft as defined in RCW 82.48.010,
17 vehicles titled or registered in the name of a business, whether also
18 titled or registered in the name of an individual, or vehicles used
19 primarily for business purposes; and

20 (4) (~~Of an~~) An extended warranty, to the extent that the
21 property covered by the extended warranty is exempt under this
22 section from the tax imposed under this chapter.

23 For purposes of this section, "state" means a state of the United
24 States, any political subdivision thereof, the District of Columbia,
25 and any foreign country or political subdivision thereof, and
26 "services" means services defined as retail sales in RCW 82.04.050(2)
27 (a) or (g).

28 NEW SECTION. Sec. 2. This act applies only with respect to
29 tangible personal property, digital goods, digital codes, and
30 services, for which the first act of use, as defined in RCW
31 82.12.010, in Washington occurs on or after the effective date of
32 this section.

33 NEW SECTION. Sec. 3. The provisions of RCW 82.32.805 and
34 82.32.808 do not apply to this act.

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