
SENATE BILL 5932

State of Washington

67th Legislature

2022 Regular Session

By Senators Das, Braun, Dozier, Fortunato, Gildon, Holy, Kuderer, Rivers, Wagoner, Warnick, and L. Wilson

Read first time 01/21/22. Referred to Committee on Ways & Means.

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

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

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

7 (1) There is levied and collected a tax equal to (~~six and five-~~
8 ~~tenths~~) 5.5 percent of the selling price on each retail sale in this
9 state of:

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

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

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

17 (d) Extended warranties to consumers; and

18 (e) Anything else, the sale of which is included within the RCW
19 82.04.050 definition of retail sale.

20 (2) There is levied and collected an additional tax on each
21 retail car rental, regardless of whether the vehicle is licensed in

1 this state, equal to five and nine-tenths percent of the selling
2 price. The revenue collected under this subsection must be deposited
3 in the multimodal transportation account created in RCW 47.66.070.

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

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

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

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

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

18 (d) Snowmobiles as defined in RCW 46.04.546.

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

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

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

29 NEW SECTION. **Sec. 2.** RCW 82.32.805 and 82.32.808 do not apply
30 to this act.

31 NEW SECTION. **Sec. 3.** This act takes effect January 1, 2023.

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