

**RCW 82.51.010 Heavy equipment rental tax imposed—Rate—Reporting and remittance—Collection—Penalty—Definitions.** (1) Beginning January 1, 2022, there is levied and collected a heavy equipment rental tax equal to one and one-quarter percent of the rental price on each rental in this state of heavy equipment rental property to a consumer by a heavy equipment rental property dealer.

(2) (a) Each heavy equipment rental property dealer shall add the heavy equipment rental tax to the rental invoice of any rental subject to the heavy equipment rental tax under this section. All heavy equipment rental taxes shall be reported and remitted to the department in a manner and frequency consistent with the reporting and remittance of state sales taxes, and on such forms as the department shall prescribe and approve.

(b) The tax required by this section, to be collected by the heavy equipment rental property dealer, is deemed to be held in trust by the heavy equipment rental property dealer until paid to the department. Any heavy equipment rental property dealer who appropriates or converts the tax collected to the dealer's own use or to any use other than the payment of the tax to the extent that the money required to be collected is not available for payment on the due date as prescribed in this chapter is guilty of a gross misdemeanor.

(3) The definitions in this subsection apply throughout this chapter, unless the context clearly requires otherwise.

(a) "Consumer" means the same as provided in RCW 82.04.190.

(b) "Heavy equipment rental property" and "heavy equipment rental property dealer" mean the same as provided in RCW 84.36.597.

(c) "Rental price" means the same as "sales price" as defined in RCW 82.08.010. [2020 c 301 s 2.]

**Application—2020 c 301 s 2:** "Section 2 of this act applies only with respect to rental contracts or agreements entered into on or after January 1, 2022." [2020 c 301 s 9.]