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HOUSE BILL 1944

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State of Washington

66th Legislature

2019 Regular Session

By Representatives Dent and Chapman

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; creating new sections; and providing an  
4 effective date.

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

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

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

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

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

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

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

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

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

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

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

34 NEW SECTION. Sec. 3. The provisions of RCW 82.32.805 and  
35 82.32.808 do not apply to this act.

1        NEW SECTION.    **Sec. 4.**    This act takes effect September 1, 2019.

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