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HOUSE BILL 2339

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State of Washington

65th Legislature

2018 Regular Session

By Representative Condotta

Prefiled 12/28/17.

1 AN ACT Relating to encouraging the purchase of all electric truck  
2 tractor vehicles; adding a new section to chapter 82.08 RCW; and  
3 creating a new section.

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

5 NEW SECTION. **Sec. 1.** (1) This section is the tax preference  
6 performance statement for the tax preference contained in section 2,  
7 chapter . . . , Laws of 2018 (section 2 of this act). This performance  
8 statement is only intended to be used for subsequent evaluation of  
9 the tax preference. It is not intended to create a private right of  
10 action by any party or to be used to determine eligibility for  
11 preferential tax treatment.

12 (2) The legislature categorizes this tax preference as one  
13 intended to provide tax relief for certain businesses or individuals,  
14 as indicated in RCW 82.32.808(2)(e).

15 (3) It is the legislature's specific public policy objective to  
16 reduce the tax burden on individuals and businesses imposed by the  
17 existing business and occupation tax rates.

18 (4) If a review finds that at least ten electric truck tractors  
19 were purchased by businesses as the result of the tax relief from  
20 this tax preference, then the legislature intends to extend the  
21 expiration date of this tax preference.

1 (5) In order to obtain the data necessary to perform the review  
2 in subsection (4) of this section, the joint legislative audit and  
3 review committee may refer to any data collected by the state.

4 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08  
5 RCW to read as follows:

6 (1) Persons, who purchase an all electric truck tractor as  
7 defined in RCW 46.04.655 and who have paid a tax levied by RCW  
8 82.08.020 on the purchase, may claim an exemption of up to ten  
9 thousand dollars from state tax in the form of a remittance.

10 (2) A person claiming an exemption from state tax in the form of  
11 a remittance must pay the tax imposed under RCW 82.08.020 before  
12 applying to the department for remittance for all or part of the tax  
13 paid under RCW 82.08.020.

14 (3) The claim for remittance under this section must be done in  
15 the form and manner required by the department by rule, specifying  
16 the amount of the exempted tax claimed and the qualifying purchase or  
17 acquisition for which the exemption is claimed. The buyer must retain  
18 information in adequate detail to enable the department to determine  
19 whether the truck tractor purchased meets the criteria under this  
20 section.

21 (4) The department must determine eligibility under this section  
22 based on information provided by the buyer and through audit and  
23 other administrative records.

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