
HOUSE BILL 2147

State of Washington

54th Legislature

1996 Regular Session

By Representatives Robertson, Cairnes, Mulliken, Chandler, D. Sommers, Smith, L. Thomas, D. Schmidt, Johnson, Carlson, Thompson, Backlund and McMahan

Read first time 01/08/96. Referred to Committee on Finance.

1 AN ACT Relating to business and occupation tax exemptions for
2 auctions and wholesale transactions involving motor vehicles; and
3 adding new sections to chapter 82.04 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 This chapter shall not apply to amounts received from the sale of
8 motor vehicles at wholesale purchased by dealers licensed under chapter
9 46.70 RCW or dealers licensed by any other state. Further, this
10 chapter shall not apply to amounts received from the sale at auction of
11 motor vehicles by the United States government, the state of
12 Washington, and their political subdivisions.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
14 to read as follows:

1 This chapter shall not apply to amounts received for sales, by
2 dealers located in this state, of a fleet, as defined in RCW
3 70.120.010.

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