
SENATE BILL 5343

State of Washington

55th Legislature

1997 Regular Session

By Senators Sellar and Prentice

Read first time 01/23/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to the determination of where a retail sale of
2 towing services occurs for tax purposes; and amending RCW 82.14.020.

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

4 **Sec. 1.** RCW 82.14.020 and 1983 2nd ex.s. c 3 s 31 are each amended
5 to read as follows:

6 For purposes of this chapter:

7 (1) A retail sale consisting solely of the sale of tangible
8 personal property shall be deemed to have occurred at the retail outlet
9 at or from which delivery is made to the consumer;

10 (2) A retail sale consisting essentially of the performance of
11 personal business or professional services shall be deemed to have
12 occurred at the place at which such services were primarily performed,
13 except that for the performance of a tow truck service, as defined in
14 RCW 46.55.010, the retail sale shall be deemed to have occurred at the
15 place of business of the operator of the tow truck service;

16 (3) A retail sale consisting of the rental of tangible personal
17 property shall be deemed to have occurred (a) in the case of a rental
18 involving periodic rental payments, at the primary place of use by the

1 lessee during the period covered by each payment, or (b) in all other
2 cases, at the place of first use by the lessee;

3 (4) A retail sale within the scope of the second paragraph of RCW
4 82.04.050, and a retail sale of taxable personal property to be
5 installed by the seller shall be deemed to have occurred at the place
6 where the labor and services involved were primarily performed;

7 (5) A retail sale consisting of the providing to a consumer of
8 telephone service, as defined in RCW 82.04.065, other than a sale of
9 tangible personal property under subsection (1) of this section or a
10 rental of tangible personal property under subsection (3) of this
11 section, shall be deemed to have occurred at the situs of the telephone
12 or other instrument through which the telephone service is rendered;

13 (6) "City" means a city or town;

14 (7) The meaning ascribed to words and phrases in chapters 82.04,
15 82.08 and 82.12 RCW, as now or hereafter amended, insofar as
16 applicable, shall have full force and effect with respect to taxes
17 imposed under authority of this chapter;

18 (8) "Taxable event" shall mean any retail sale, or any use of an
19 article of tangible personal property, upon which a state tax is
20 imposed pursuant to chapter 82.08 or 82.12 RCW, as they now exist or
21 may hereafter be amended: PROVIDED, HOWEVER, That the term shall not
22 include a retail sale taxable pursuant to RCW 82.08.150, as now or
23 hereafter amended;

24 (9) "Treasurer or other legal depository" shall mean the treasurer
25 or legal depository of a county or city.

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