
HOUSE BILL 1486

State of Washington 60th Legislature 2007 Regular Session

By Representatives Blake, Orcutt, VanDeWege, Takko, B. Sullivan, Kretz, Grant, Sells, Kessler, Newhouse and Kristiansen

Read first time 01/22/2007. Referred to Committee on Agriculture & Natural Resources.

1 AN ACT Relating to excise tax relief for log hauling businesses;
2 adding a new section to chapter 82.08 RCW; adding a new section to
3 chapter 82.12 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of, or
8 services rendered in respect to, vehicle safety equipment purchased by
9 a log hauler for use in the log hauling business. A person taking an
10 exemption under this section must keep records necessary for the
11 department to verify eligibility under this section. The exemption is
12 available only when the buyer provides the seller with an exemption
13 certificate in a form and manner prescribed by the department. The
14 seller must retain a copy of the certificate in the seller's files.

15 (2) The definitions in this subsection apply to this section.

16 (a) "Log hauler" means a person engaged in the log hauling
17 business.

18 (b) "Log hauling business" means the activity of hauling harvested
19 trees from forest land by truck.

1 (c) "Services" means labor for repairs, maintenance, or the
2 replacement of parts, for vehicle safety equipment.

3 (d) "Vehicle safety equipment" means tangible personal property
4 that:

5 (i) Is used with or becomes a component of a log hauling truck; and

6 (ii) Promotes the safe operation of the truck.

7 The definition in this subsection (2)(d) includes, but is not
8 limited to: Safety chains, wrappers, binders, tires, parts used in
9 brake repair, bunk straps, weight scale parts, hands-free cellular
10 telephone, citizens' band radio parts, and cab guard fabrication.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
12 to read as follows:

13 (1) The provisions of this chapter do not apply with respect to the
14 use by a log hauling truck driver of:

15 (a) Vehicle safety equipment; or

16 (b) Services rendered in respect to vehicle safety equipment.

17 (2) The definitions and recordkeeping requirements in section 1 of
18 this act apply to this section.

19 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2007.

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