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SENATE BILL 6097

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State of Washington

60th Legislature

2007 Regular Session

By Senators Honeyford, Brown, Morton, Zarelli, Schoesler, Brandland, Pridemore and Delvin

Read first time 02/21/2007. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing a use tax exemption for motor vehicles  
2 used solely in this state for commuting to and from a place of  
3 employment located in a contiguous state or foreign country; and adding  
4 a new section to chapter 82.12 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.12 RCW  
7 to read as follows:

8 The provisions of this chapter do not apply to either an employer  
9 or an employee in respect to the use of a motor vehicle owned and  
10 properly registered or licensed by the employer under the laws of a  
11 contiguous state or foreign country in which the employer does  
12 business, if the motor vehicle is used in this state solely to  
13 transport the employee between an employment location or locations in  
14 that contiguous state or foreign country and the employee's home. For  
15 purposes of this section, "properly registered" has the same meaning as  
16 in RCW 46.85.020.

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