
HOUSE BILL 1115

State of Washington

66th Legislature

2019 Regular Session

By Representatives Fitzgibbon and Barkis

Prefiled 01/10/19.

1 AN ACT Relating to creating a sales and use tax exemption for
2 commercial car wash facilities; adding a new section to chapter 82.08
3 RCW; adding a new section to chapter 82.12 RCW; and creating new
4 sections.

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

6 NEW SECTION. **Sec. 1.** (1) This section is the tax preference
7 performance statement for the tax preferences in sections 2 and 3,
8 chapter . . ., Laws of 2019 (sections 2 and 3 of this act). This
9 performance statement is only intended to be used for the subsequent
10 evaluation of the tax preferences. It is not intended to create a
11 private right of action by any party or be used to determine
12 eligibility for preferential tax treatment.

13 (2) The legislature categorizes these tax preferences as ones
14 intended to accomplish a general purpose as indicated in RCW
15 82.32.808(2) (a), (b), (c), and (f).

16 (3) It is the legislature's specific public policy objective to
17 provide sales and use tax relief for staffed and self-service
18 commercial car wash facilities to accomplish the following general
19 purposes:

20 (a) To encourage the public to use staffed and self-service
21 commercial car wash facilities by making them affordable, thereby

1 reducing the flow of untreated runoff into the state's streams,
2 lakes, and marine urban areas originating from residential car
3 washing;

4 (b) To increase industry competitiveness against a generally
5 accepted practice of residential car washing that results in
6 substantial pollution and waste of natural resources, originating in
7 residential neighborhoods;

8 (c) To create and retain jobs by offsetting increasing costs
9 associated with higher clean water standards (fish consumption rule),
10 permitting, increased wage rates and access to treatment facilities
11 that create barriers to entry and retention of new and ongoing
12 commercial car washing facilities, respectively; and

13 (d) To promote the declared public policy of the state of
14 Washington to maintain the highest possible standards to ensure the
15 purity of all waters of the state consistent with public health and
16 public enjoyment thereof, the propagation and protection of wildlife,
17 birds, game, fish, and other aquatic life, and industrial development
18 of the state, and to that end require the use of all known available
19 and reasonable methods by industries and others to prevent and
20 control the pollution of the waters of the state of Washington.
21 Consistent with this policy, the state of Washington will exercise
22 its powers, as fully and as effectively as possible, to retain and
23 secure high quality for all waters of the state.

24 (4) To measure the effectiveness of the exemption provided in
25 this act in achieving the specific public policy objectives described
26 in subsection (3) of this section, the joint legislative audit and
27 review committee must evaluate these tax preferences. In order to
28 obtain the data necessary to perform the evaluation in this
29 subsection, the joint legislative audit and review committee may
30 refer to data provided to the department of revenue.

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

33 The tax levied by RCW 82.08.020 does not apply to charges for
34 labor and services rendered in respect to staffed and self-service
35 commercial car wash facilities.

36 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12
37 RCW to read as follows:

1 The provisions of this chapter do not apply with respect to the
2 use of labor and services rendered in respect to staffed and self-
3 service commercial car wash facilities.

4 NEW SECTION. **Sec. 4.** This act is exempt from the expiration
5 date provisions of RCW 82.32.805(1)(a).

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