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**SUBSTITUTE SENATE BILL 5072**

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**State of Washington**

**63rd Legislature**

**2013 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Delvin, Hobbs, Baumgartner, Becker, Carrell, Roach, Schoesler, Holmquist Newbry, Hatfield, Hewitt, Shin, Keiser, and Rolfes)

READ FIRST TIME 02/08/13.

1       AN ACT Relating to a sales and use tax exemption for disabled  
2 veterans and members of the armed forces for certain equipment and  
3 services that assist physically challenged persons to safely operate a  
4 motor vehicle; adding a new section to chapter 82.08 RCW; adding a new  
5 section to chapter 82.12 RCW; and providing an effective date.

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

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

9       (1) The tax imposed by RCW 82.08.020 does not apply to sales to  
10 eligible purchasers of prescribed add-on automotive adaptive equipment,  
11 including charges incurred for labor and services rendered in respect  
12 to the installation and repairing of such equipment. The exemption  
13 provided in this section only applies if the eligible purchaser is  
14 reimbursed in whole or part for the purchase by the federal government,  
15 and the reimbursement is paid directly by that federal agency to the  
16 seller.

17       (2) Sellers making tax-exempt sales under this section must obtain  
18 an exemption certificate from the eligible purchaser in a form and  
19 manner prescribed by the department. The seller must retain a copy of

1 the exemption certificate for the seller's files. In lieu of an  
2 exemption certificate, a seller may capture the relevant data elements  
3 as allowed under the streamlined sales and use tax agreement.

4 (3) For purposes of this section, the following definitions apply  
5 unless the context clearly requires otherwise:

6 (a) "Add-on automotive adaptive equipment" means equipment  
7 installed in, and modifications made to, a motor vehicle that are  
8 necessary to assist physically challenged persons to enter, exit, or  
9 safely operate a motor vehicle. The term includes but is not limited  
10 to wheelchair lifts, wheelchair restraints, ramps, under vehicle lifts,  
11 power door openers, power seats, lowered floors, raised roofs, raised  
12 doors, hand controls, left foot gas pedals, chest and shoulder  
13 harnesses, parking brake extensions, dual battery systems, steering  
14 devices, reduced and zero effort steering and braking, voice-activated  
15 controls, and digital driving systems. The term does not include motor  
16 vehicles and equipment installed in a motor vehicle by the manufacturer  
17 of the motor vehicle.

18 (b) "Eligible purchaser" means a veteran, or member of the armed  
19 forces serving on active duty, who is disabled, regardless of whether  
20 the disability is service connected as that term is defined by federal  
21 statute 38 U.S.C. Sec. 101, as amended, as of August 1, 2013.

22 (c) "Prescribed add-on automotive adaptive equipment" means add-on  
23 automotive adaptive equipment prescribed by a physician.

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

26 (1) The tax imposed by RCW 82.12.020 does not apply to the use of  
27 prescribed add-on automotive adaptive equipment or to labor and  
28 services rendered in respect to the installation and repairing of such  
29 equipment. The exemption under this section only applies if the sale  
30 of the prescribed add-on automotive adaptive equipment or labor and  
31 services was exempt from sales tax under section 1 of this act or would  
32 have been exempt from sales tax under section 1 of this act if the  
33 equipment or labor and services had been purchased in this state.

34 (2) For purposes of this section, "prescribed add-on automotive  
35 adaptive equipment" has the same meaning as provided in section 1 of

1 this act.

2 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2013.

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