
SENATE BILL 6306

State of Washington 63rd Legislature 2014 Regular Session

By Senators Braun, Bailey, Tom, and Parlette

Read first time 01/20/14. Referred to Committee on Governmental Operations.

1 AN ACT Relating to exempting certain fire districts from use tax on
2 vehicle purchases; adding a new section to chapter 82.12 RCW; and
3 creating a new section.

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

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

11 (2) The legislature categorizes this tax preference as one intended
12 to provide tax relief for fire districts that have small budgets.

13 (3) The legislature's specific public policy goal is to reduce the
14 cost of purchasing necessary vehicles for low revenue fire districts
15 that meet the criteria in section 2(2) of this act.

16 (4) The department of licensing must provide the data necessary to
17 perform a review to the joint legislative audit and review committee
18 during the year in which the review will be conducted.

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

3 (1) The provisions of this chapter do not apply with respect to the
4 use of vehicles, by a qualified fire district, that are necessary to
5 perform the duties and mission of the fire district.

6 (2) A "qualified fire district" means a fire district that meets
7 the following criteria:

8 (a) The fire district must be publicly owned; and

9 (b) The fire district must have an annual budget that receives less
10 than one thousand dollars per square mile served.

11 (3) The county assessor of the qualified fire district's county
12 must provide certification of the agencies qualifying criteria in
13 subsection (2) of this section at the time of registration of the
14 vehicle.

15 (4) The one thousand dollar threshold in subsection (2)(b) of this
16 section must be annually adjusted by the consumer price index for all
17 urban consumers, all items, for the Seattle-Tacoma-Bremerton
18 metropolitan area as calculated by the United States bureau of labor
19 statistics. The department must make this calculation using the year-
20 over-year change in the consumer price index each October. The
21 department must notify the counties of the new dollar threshold by
22 December 31st of each year for adjustments for the following calendar
23 year.

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