

## **RCW 82.08.809**

### **Exemptions — Vehicles using clean alternative fuels. (Expires January 1, 2015.)**

(1)(a) The tax levied by RCW 82.08.020 does not apply to sales of new passenger cars, light duty trucks, and medium duty passenger vehicles, which are exclusively powered by a clean alternative fuel.

(b) The tax levied by RCW 82.08.020 does not apply to sales of qualifying used passenger cars, light duty trucks, and medium duty passenger vehicles, which were modified after their initial purchase, with an EPA certified conversion to be exclusively powered by a clean alternative fuel. "Qualifying used passenger cars, light duty trucks, and medium duty passenger vehicles" means vehicles that:

- (i) Are part of a fleet of at least five vehicles, all owned by the same person;
- (ii) Have an odometer reading of less than thirty thousand miles;
- (iii) Are less than two years past their original date of manufacture; and
- (iv) Are being sold for the first time after modification.

(2) The seller must keep records necessary for the department to verify eligibility under this section.

(3) As used in this section, "clean alternative fuel" means natural gas, propane, hydrogen, or electricity, when used as a fuel in a motor vehicle that meets the California motor vehicle emission standards in Title 13 of the California code of regulations, effective January 1, 2005, and the rules of the Washington state department of ecology.

(4) This section expires July 1, 2015.

[2010 1st sp.s. c 11 § 2; 2005 c 296 § 1.]

#### Notes:

Effective date -- 2005 c 296: "This act takes effect January 1, 2009." [2005 c 296 § 5.]