

## **RCW 82.12.809**

### **Exemptions — Vehicles using clean alternative fuels.**

(1)(a) Until July 1, 2015, the provisions of this chapter do not apply in respect to the use of new passenger cars, light duty trucks, and medium duty passenger vehicles, which are exclusively powered by a clean alternative fuel.

(b) Until July 1, 2015, the provisions of this chapter do not apply to the use 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. As used in this subsection, "qualifying used passenger cars, light duty trucks, and medium duty passenger vehicles" has the same meaning as provided in RCW 82.08.809.

(2) "Clean alternative fuel" has the same meaning as provided in RCW 82.08.809.

(3) A taxpayer is not liable for the tax imposed in RCW 82.12.020 on the use, on or after July 1, 2015, of a passenger car, light duty truck, or medium duty passenger vehicle exclusively powered by a clean alternative fuel, if the taxpayer used such vehicle in this state before July 1, 2015, and the use was exempt under this section from the tax imposed in RCW 82.12.020.

[2010 1st sp.s. c 11 § 3; 2005 c 296 § 3.]

#### Notes:

Effective date -- 2005 c 296: See note following RCW 82.08.809.