



**HB0040**

**Sales and use tax revisions.**

Sponsored By: Joint Revenue Interim Committee

AN ACT relating to sales and use tax; revising use tax provisions to conform to the corresponding sales tax provisions; clarifying a definition; clarifying the use tax exemption for machinery used in manufacturing; clarifying licensing and compliance provisions; revising refund provisions; repealing conflicting provisions; and providing for an effective date.

12/13/2024 Bill Number Assigned  
1/2/2025 H Received for Introduction  
1/16/2025 H Introduced and Referred to H03 - Revenue  
1/21/2025 H03 - Revenue:Recommend Do Pass 7-1-1-0-0

**ROLL CALL**

**Ayes:** Representative(s) Campbell, Lien, Locke, Lucas, Storer, Styvar, Wharff

**Nays:** Representative Brown

**Excused:** Representative Riggins

**Ayes 7 Nays 1 Excused 1 Absent 0 Conflicts 0**

1/21/2025 H Placed on General File  
1/23/2025 H COW:Passed  
1/24/2025 H 2nd Reading:Passed  
1/27/2025 H 3rd Reading:Passed 61-0-1-0-0

**ROLL CALL**

**Ayes:** Representative(s) Allemand, Andrew, Angelos, Banks, Bear, Brady, Bratten, Brown, G, Brown, L, Byron, Campbell, E, Campbell, K, Chestek, Clouston, Connolly, Davis, Eklund, Erickson, Filer, Geringer, Guggenmos, Haroldson, Harshman, Heiner, Hoeft, Jarvis, Johnson, Kelly, Knapp, Larsen, Larson, Lawley, Lien, Locke, Lucas, Mccann, Neiman, Nicholas, Ottman, Pendergraft, Posey, Provenza, Rodriguez-Williams, Schmid, Sherwood, Singh, Smith, Storer, Strock, Styvar, Tarver, Thayer, Washut, Wasserburger, Webb, Webber, Wharff, Williams, Winter, Wylie, Yin

**Excused:** Representative Riggins

**Ayes 61 Nays 0 Excused 1 Absent 0 Conflicts 0**

1/27/2025 S Received for Introduction  
2/10/2025 S Introduced and Referred to S03 - Revenue  
2/18/2025 S03 - Revenue:Recommend Do Pass 5-0-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Case, French, Ide, Mckeown, Pappas

**Ayes 5 Nays 0 Excused 0 Absent 0 Conflicts 0**

2/18/2025 S Placed on General File  
2/18/2025 S COW:Passed  
2/19/2025 S 2nd Reading:Passed  
2/20/2025 S 3rd Reading:Passed 30-1-0-0-0

**ROLL CALL**

**Ayes:** Senator(s) Anderson, Barlow, Biteman, Boner, Brennan, Case, Cooper, Crago, Crum, Dockstader, Driskill, French, Gierau, Hicks, Hutchings, Ide, Jones, Kolb, Landen, Laursen, Mckeown, Nethercott, Olsen, Pappas, Pearson, Rothfuss, Salazar, Schuler, Smith, Steinmetz

**Nays:** Senator Scott

**Ayes** 30    **Nays** 1    **Excused** 0    **Absent** 0    **Conflicts** 0

2/20/2025    Assigned Number HEA No. 0020

2/20/2025    H Speaker Signed HEA No. 0020

2/21/2025    S President Signed HEA No. 0020