

NEW SECTION

**WAC 308-04-030 Retail sales and use tax exemption criteria for clean alternative fuel vehicles.**

For the purposes of RCW 82.08.809 and 82.12.809:

- (1) The lowest manufacturer's retail price for a base model vehicle is the one provided by a vendor selected by the department;
- (2) The department publishes and periodically updates a list of all vehicle models qualifying for the sales and use tax exemptions under those sections; and
- (3) The list of qualifying vehicle models is available on the department's web site.

As used in this section, "base model" means the least expensive and least optioned model of a qualifying vehicle identified in RCW 82.08.809(1)(a) and 82.12.809(1)(a).