

of the military forces for injuries they may incur while performing training for national defense.

NEW SECTION. Sec. 2. A new section is added to chapter 38.40 RCW to read as follows:

Neither the state of Washington, its officers, employees, or agents, nor any member of the militia may be held liable in any civil action for damages arising out of any of the activities of the military forces of the state of Washington while engaged in activities during which the officers, employees, agents, or members are considered employees of the federal government under the federal tort claims act, 26 U.S.C. Sec. 2671 et seq.

NEW SECTION. Sec. 3. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 4. This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House February 25, 1987.

Passed the Senate March 27, 1987.

Approved by the Governor April 6, 1987.

Filed in Office of Secretary of State April 6, 1987.

CHAPTER 27

[House Bill No. 204]

USE TAXATION OF TANGIBLE PERSONAL PROPERTY USED BOTH INSIDE AND OUTSIDE OF WASHINGTON

AN ACT Relating to the taxation of tangible personal property used both inside and outside of Washington; and amending RCW 82.12.0251 and 82.12.035.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 51, chapter 37, Laws of 1980 as last amended by section 4, chapter 353, Laws of 1985 and RCW 82.12.0251 are each amended to read as follows:

The provisions of this chapter shall not apply in respect to the use of any article of tangible personal property brought into the state of Washington by a nonresident thereof for his or her use or enjoyment while temporarily within the state of Washington unless such property is used in conducting a nontransitory business activity within the state of Washington; or in respect to the use by a nonresident of (~~this state~~) Washington of a motor vehicle or trailer which is registered or licensed under the laws of the state of his or her residence, and which is not required to be registered or

licensed under the laws of ~~((this state))~~ Washington, including motor vehicles or trailers exempt pursuant to a declaration issued by the department of licensing under RCW 46.85.060; or in respect to the use of household goods, personal effects, and private automobiles by a bona fide resident of ~~((this state))~~ Washington or nonresident members of the armed forces who are stationed in ~~((this state))~~ Washington pursuant to military orders, if such articles were acquired and used by such person in another state while a bona fide resident thereof and such acquisition and use occurred more than ninety days prior to the time he or she entered ~~((this state))~~ Washington.

For purposes of this section, "state" means a state of the United States, any political subdivision thereof, the District of Columbia, and any foreign country or political subdivision thereof.

Sec. 2. Section 5, chapter 89, Laws of 1967 ex. sess. and RCW 82.12-.035 are each amended to read as follows:

A credit shall be allowed against the taxes imposed by this chapter upon the use of tangible personal property in ~~((this))~~ the state of Washington in the amount that the present user thereof or his or her bailor or donor has paid a retail sales or use tax with respect to such property to any other state of the United States, any political subdivision thereof, ((or)) the District of Columbia, and any foreign country or political subdivision thereof, prior to the use of such property in ~~((this state))~~ Washington.

Passed the House March 2, 1987.

Passed the Senate March 27, 1987.

Approved by the Governor April 6, 1987.

Filed in Office of Secretary of State April 6, 1987.

CHAPTER 28

[House Bill No. 282]

PURCHASES MADE WITH FOOD COUPONS—TAX EXEMPTION

AN ACT Relating to retail sales and use tax exemptions for purchases with food coupons; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and providing an effective date.

Be it enacted by the Legislature of the State of Washington:

NEW SECTION. Sec. 1. A new section is added to chapter 82.08 RCW to read as follows:

The tax levied by RCW 82.08.020 shall not apply to sales of eligible foods which are purchased with coupons issued under the Food Stamp Act of 1977, notwithstanding anything to the contrary in RCW 82.08.0293.

When a purchase of eligible foods is made with a combination of coupons issued under the Food Stamp Act of 1977 and cash, check, or similar payment, the cash, check, or similar payment shall be applied first to food products exempt from tax under RCW 82.08.0293 whenever possible.