S-5251.1

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**SENATE BILL 6317**

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**State of Washington 66th Legislature 2020 Regular Session**

**By** Senators Holy, Takko, Short, and Padden

AN ACT Relating to the taxation of concrete pumping services; and adding a new section to chapter 82.02 RCW.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. **Sec.**  A new section is added to chapter 82.02 RCW to read as follows:

(1) "Concrete pumping services" means delivering a concrete pump to a job site along with an individual to control the operation of the pump and the output of concrete. The term does not include the sale of tangible personal property, including concrete.

(2) When the terms "constructing," "building," "repairing," "decorating," or "improving" are used in this title in the context of services rendered in respect to real property, these terms are deemed to include the provision of concrete pumping services.

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