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**SENATE BILL 5467**

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**State of Washington 67th Legislature 2021 Regular Session**

**By** Senator Fortunato

AN ACT Relating to sales tax exemptions on highway projects supported by moneys from the motor vehicle fund; and adding a new section to chapter 82.08 RCW.

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

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

(1) Any person, including the department of transportation, any private entity or entities, and any local government, may apply for exemption of taxes on the site preparation for, the construction of, the acquisition of any related machinery and equipment that becomes a part of, and the rental of equipment for use in a highway project supported by moneys from the motor vehicle fund created in RCW 46.68.070. Application must be made to the department in a form and manner prescribed by the department. The application must contain information regarding estimated or actual costs, time schedules for completion and operation, and other information required by the department. The department must approve the application within 60 days if it meets the requirements of this section.

(2) The department must issue a sales and use tax exemption certificate for state and local sales and use taxes due under this chapter and chapters 82.12 and 82.14 RCW on the project.

(3) Applications and any other information received by the department under this section are not confidential and are subject to disclosure. Chapter 82.32 RCW applies to the administration of this section.

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