
HOUSE BILL 2401

State of Washington 54th Legislature 1996 Regular Session

By Representatives Pennington, Schoesler, Thompson and Mulliken

Read first time 01/10/96. Referred to Committee on Finance.

1 AN ACT Relating to excise taxation of replacements, repairs, and
2 cleaning for insured losses; adding a new section to chapter 82.08 RCW;
3 adding a new section to chapter 82.12 RCW; and providing an effective
4 date.

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

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

8 The tax levied by RCW 82.08.020 shall not apply to sales of
9 tangible personal property, labor, or services purchased for
10 replacement, repair, or cleaning of property as a result of an insured
11 loss, to the extent that the selling price is paid from insurance
12 proceeds received for the insured loss.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
14 to read as follows:

15 The provisions of this chapter shall not apply in respect to the
16 use of tangible personal property for replacement, repair, or cleaning
17 of property as a result of an insured loss, to the extent that the

1 total value of the articles used does not exceed the insurance proceeds
2 received for the insured loss.

3 NEW SECTION. **Sec. 3.** This act shall take effect July 1, 1996.

--- END ---