
HOUSE BILL 2480

State of Washington

54th Legislature

1996 Regular Session

By Representatives Mitchell and Hickel

Read first time 01/11/96. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemption for local agency
2 park, trail, water access, and habitat area construction projects;
3 adding a new section to chapter 82.08 RCW; adding a new section to
4 chapter 82.12 RCW; and declaring an emergency.

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 (1) The tax levied by RCW 82.08.020 shall not apply to sales to
9 local agencies of the labor portion of capital construction projects
10 for parks, trails, water access, and habitat areas, if:

11 (a) State funds are not used to purchase land for the park, trail,
12 water access, or habitat area;

13 (b) State funds are not used for any portion of the capital
14 construction project, or any related capital construction project at
15 the park, trail, water access, or habitat area; and

16 (c) The legislative body of the local agency, or the equivalent
17 governing body or director, certifies in a form determined by the
18 department of revenue that the local agency will not apply for,
19 request, or receive state funding for land acquisition, planning,

1 design, or construction activities for the park, trail, water access,
2 or habitat area in perpetuity, except in cases of emergency, following
3 the granting of a sales tax exemption under this section.

4 (2) For the purpose of this section "local agency" means a city,
5 county, special purpose district, port district, or other political
6 subdivision of the state providing services to less than the entire
7 state.

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

10 (1) The provisions of this chapter shall not apply in respect to
11 the use by local agencies of the labor portion of capital construction
12 projects for parks, trails, water access, and habitat areas, if:

13 (a) State funds are not used to purchase land for the park, trail,
14 water access, or habitat area;

15 (b) State funds are not used for any portion of the capital
16 construction project, or any related capital construction project at
17 the park, trail, water access, or habitat area; and

18 (c) The legislative body of the local agency, or the equivalent
19 governing body or director, certifies in a form determined by the
20 department of revenue that the local agency will not apply for,
21 request, or receive state funding for land acquisition, planning,
22 design, or construction activities for the park, trail, water access,
23 or habitat area in perpetuity, except in cases of emergency, following
24 the granting of a use tax exemption under this section.

25 (2) For the purpose of this section "local agency" means a city,
26 county, special purpose district, port district, or other political
27 subdivision of the state providing services to less than the entire
28 state.

29 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
30 preservation of the public peace, health, or safety, or support of the
31 state government and its existing public institutions, and shall take
32 effect immediately.

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