
HOUSE BILL 2833

State of Washington

54th Legislature

1996 Regular Session

By Representatives Chandler and Mulliken

Read first time 01/22/96. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemptions for qualified
2 investments in existing ski areas; adding a new section to chapter
3 82.08 RCW; adding a new section to chapter 82.12 RCW; and providing an
4 effective 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 (1) The tax levied by RCW 82.08.020 shall not apply to sales of
9 machinery and equipment used for qualified investments in existing ski
10 areas, or to sales of or charges made for labor and services rendered
11 in respect to qualified investments in existing ski areas, but only
12 when the purchaser provides the seller with an exemption certificate in
13 a form and manner prescribed by the department by rule, and the
14 purchaser provides the department with a duplicate of the certificate
15 or a summary of exempt sales as the department may require. The seller
16 shall retain a copy of the certificate for the seller's files.

17 (2) For purposes of this section and section 2 of this act,
18 "qualified investment" means an investment made to improve an existing
19 ski area by the operator of the ski area to:

- 1 (a) Improve, upgrade, replace, or modernize an existing aerial
2 tramway or lift;
- 3 (b) Add an additional aerial tramway or lift;
- 4 (c) Improve, upgrade, replace, or modernize snowmaking or
5 snowgrooming equipment;
- 6 (d) Acquire snowmaking, snowgrooming, or snow removal equipment;
- 7 (e) Construct or purchase restrooms, shelters, lodges, ticket
8 systems, accommodations, parking facilities, admission facilities, food
9 and beverage facilities and equipment, and other similar consumer
10 oriented depreciable assets; or
- 11 (f) Develop trails.

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

14 (1) The provisions of this chapter shall not apply in respect to
15 the use of machinery and equipment for qualified investments in
16 existing ski areas, but only when the user provides the department
17 with:

18 (a) An exemption certificate in a form and manner prescribed by the
19 department within sixty days of the first use of the machinery and
20 equipment in this state; or

21 (b) An annual summary listing the machinery and equipment by
22 January 31st of the year following the calendar year in which the
23 machinery and equipment is first used in this state.

24 (2) The definitions in section 1 of this act apply to this section.

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

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