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HOUSE BILL 2954

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State of Washington

54th Legislature

1996 Regular Session

By Representatives Pennington, Kessler, Hymes, Brumsickle, Schoesler, Campbell, Grant, Chappell, Linville, Casada, Morris, Silver, Mulliken, Hatfield, Quall, Costa, Basich, Lambert, D. Schmidt, McMahan, L. Thomas, Koster, Stevens and Scott

Read first time 03/01/96.

1 AN ACT Relating to sales and use tax relief for flood victims;  
2 adding new sections to chapter 82.08 RCW; adding new sections to  
3 chapter 82.12 RCW; providing expiration dates; and declaring an  
4 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 The tax levied by RCW 82.08.020 shall not apply to charges made for  
9 labor and services rendered in respect to repairing residential  
10 buildings damaged by flooding or constructing new residential buildings  
11 to replace residential buildings destroyed by flooding, if the  
12 buildings are located in a county that the governor has declared after  
13 June 30, 1995, to be in a disaster area as a result of flooding, or to  
14 sales of tangible personal property which becomes an ingredient or  
15 component of such residential buildings during the course of such  
16 repair or construction, but only if the buyer provides the seller with  
17 an exemption certificate in a form and manner prescribed by the  
18 department by rule.

1        NEW SECTION.    **Sec. 2.**    A new section is added to chapter 82.08 RCW  
2 to read as follows:

3        The tax levied by RCW 82.08.020 shall not apply to sales of  
4 tangible personal property to a resident of a county that the governor  
5 has declared after June 30, 1995, to be in a disaster area as a result  
6 of flooding, if the property replaces household goods, personal  
7 effects, or private automobiles, lost or destroyed in the flooding, but  
8 only if the buyer provides the seller with an exemption certificate in  
9 a form and manner prescribed by the department by rule.

10       NEW SECTION.    **Sec. 3.**    A new section is added to chapter 82.12 RCW  
11 to read as follows:

12       The provisions of this chapter shall not apply in respect to the  
13 use of tangible personal property which becomes an ingredient or  
14 component of residential buildings during the course of repairing  
15 residential buildings damaged by flooding or constructing new  
16 residential buildings to replace residential buildings destroyed by  
17 flooding, if the buildings are located in a county that the governor  
18 has declared after June 30, 1995, to be in a disaster area as a result  
19 of flooding.

20       NEW SECTION.    **Sec. 4.**    A new section is added to chapter 82.12 RCW  
21 to read as follows:

22       The provisions of this chapter shall not apply in respect to the  
23 use of tangible personal property by a resident of a county that the  
24 governor has declared after June 30, 1995, to be in a disaster area as  
25 a result of flooding, if the property replaces household goods,  
26 personal effects, or private automobiles, lost or destroyed in the  
27 flooding.

28       NEW SECTION.    **Sec. 5.**    Sections 1 and 3 of this act shall expire  
29 March 31, 1997.    Sections 2 and 4 of this act shall expire September  
30 31, 1996.

31       NEW SECTION.    **Sec. 6.**    This act is necessary for the immediate  
32 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and shall take  
2 effect immediately.

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