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SENATE BILL 6046

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State of Washington

54th Legislature

1995 Regular Session

By Senators Long, Wood, Haugen, Strannigan, McAuliffe, Quigley,  
Loveland, Oke and Winsley

Read first time 02/28/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to tax exemptions for new construction of  
2 alternative housing for youth in need; adding a new chapter to Title 82  
3 RCW; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** Unless the context clearly requires  
6 otherwise, the definitions in this section apply throughout this  
7 chapter.

8 (1) "Applicant" means a person applying for a tax exemption under  
9 this chapter.

10 (2) "Person" has the meaning given in RCW 82.04.030.

11 (3) "Department" means the department of revenue.

12 (4) "Investment project" means new construction of alternative  
13 housing of no more than twenty beds for youth in need.

14 (5) "New construction of alternative housing for youth in need"  
15 means alternative housing of no more than twenty beds for which  
16 construction is commenced after the effective date of this act and  
17 prior to July 1, 1996.

18 (6) "Recipient" means a person receiving a tax exemption under this  
19 chapter.

1 (7) "Certificate holder" means an applicant to whom a tax exemption  
2 certificate has been issued.

3 (8) "Operationally complete" means constructed or improved to the  
4 point of being functionally useable for alternative housing for youth  
5 in need.

6 (9) "Initiation of construction" means the date upon which on-site  
7 construction commences.

8 NEW SECTION. **Sec. 2.** Sales of items necessary for new  
9 construction of alternative housing for youth in need to health or  
10 social welfare organizations, as defined in RCW 82.04.431, are exempt  
11 from taxes under chapters 82.08, 82.12, and 82.14 RCW as provided in  
12 this chapter.

13 NEW SECTION. **Sec. 3.** Application for exemption of taxes under  
14 this chapter shall be made before initiation of new construction and  
15 acquisition of items necessary for new construction of alternative  
16 housing for youth in need. The application shall be made to the  
17 department in a form and manner prescribed by the department. The  
18 application shall contain information regarding the location of the  
19 investment project, estimated or actual costs, time schedules for  
20 completion and operation, and other information required by the  
21 department. The department shall rule on the application within sixty  
22 days.

23 NEW SECTION. **Sec. 4.** (1) The department shall issue a sales and  
24 use tax exemption certificate for state and local sales and use taxes  
25 due under chapters 82.08, 82.12, and 82.14 RCW on each investment  
26 project. The use of the certificate shall be governed by rules  
27 established by the department.

28 (2) This section shall expire January 1, 1996.

29 NEW SECTION. **Sec. 5.** Chapter 82.32 RCW applies to the  
30 administration of this chapter.

31 NEW SECTION. **Sec. 6.** Applications and any other information  
32 received by the department under this chapter is not confidential and  
33 is subject to disclosure.

1        NEW SECTION.    **Sec. 7.**    If any provision of this act or its  
2 application to any person or circumstance is held invalid, the  
3 remainder of the act or the application of the provision to other  
4 persons or circumstances is not affected.

5        NEW SECTION.    **Sec. 8.**    Sections 1 through 7 of this act shall  
6 constitute a new chapter in Title 82 RCW.

7        NEW SECTION.    **Sec. 9.**    This act is necessary for the immediate  
8 preservation of the public peace, health, or safety, or support of the  
9 state government and its existing public institutions, and shall take  
10 effect immediately.

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