
SENATE BILL 6780

State of Washington

54th Legislature

1996 Regular Session

By Senators Zarelli, Bauer, Swecker, Quigley, Sutherland, Moyer, A. Anderson, Hargrove and West

Read first time 02/26/96. Referred to Committee on Ways & Means.

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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