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HOUSE BILL 2101

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State of Washington

55th Legislature

1997 Regular Session

By Representatives Buck and Sheldon

Read first time 02/20/97. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax relief for business damaged by  
2 weather conditions; adding new sections to chapter 82.08 RCW; adding  
3 new sections to chapter 82.12 RCW; providing expiration dates; and  
4 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 does not apply to sales of the  
9 following:

10 (a) Labor and services rendered in respect to repairing commercial  
11 buildings damaged by weather conditions or constructing new commercial  
12 buildings to replace commercial buildings destroyed by weather  
13 conditions, if the buildings are located in a county or Indian Nation  
14 listed in Presidential Disaster Declaration DR-1079-WA or DR-1100-WA as  
15 amended; or

16 (b) Tangible personal property that becomes an ingredient or  
17 component of such commercial buildings during the course of such repair  
18 or construction.

19 (2) A person claiming exemption under this section shall:

1 (a) Provide the seller with an exemption certificate in a form and  
2 manner prescribed by the department by rule;

3 (b) Display to the seller a valid Washington driver's license or  
4 other valid identification card that has a photograph of the holder;  
5 and

6 (c) Present to the seller a copy of a letter or other documentation  
7 showing that the buyer is the recipient of federal disaster assistance.

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

10 (1) The tax levied by RCW 82.08.020 does not apply to sales of  
11 tangible personal property damaged by weather conditions that is used  
12 for commercial purposes to a resident of a county or Indian Nation  
13 listed in Presidential Disaster Declaration DR-1079-WA or DR-1100-WA as  
14 amended.

15 (2) A person claiming exemption under this section shall:

16 (a) Provide the seller with an exemption certificate in a form and  
17 manner prescribed by the department by rule;

18 (b) Display to the seller a valid Washington driver's license or  
19 other valid identification card that has a photograph of the holder;  
20 and

21 (c) Present to the seller a copy of a letter or other documentation  
22 showing that the buyer is the recipient of federal disaster assistance.

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

25 The provisions of this chapter do not apply in respect to the use  
26 of tangible personal property that becomes an ingredient or component  
27 of commercial buildings during the course of repairing commercial  
28 buildings damaged by weather conditions or constructing new commercial  
29 buildings to replace commercial buildings destroyed by weather  
30 conditions, if the buildings are located in a county or Indian Nation  
31 listed in Presidential Disaster Declaration DR-1079-WA or DR-1100-WA as  
32 amended.

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

35 The provisions of this chapter do not apply in respect to the use  
36 of tangible personal property by a resident of a county or Indian

1 Nation listed in Presidential Disaster Declaration DR-1079-WA or DR-  
2 1100-WA as amended, if the property is used for commercial purposes and  
3 the property replaces a like item that was lost or destroyed in the  
4 weather conditions.

5 NEW SECTION. **Sec. 5.** Sections 1 and 3 of this act expire March  
6 31, 1998. Sections 2 and 4 of this act expire September 31, 1997.

7 NEW SECTION. **Sec. 6.** 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 takes effect  
10 immediately.

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