
HOUSE BILL 2182

State of Washington

55th Legislature

1997 Regular Session

By Representatives Pennington, Hatfield, Costa, O'Brien, Kessler,
Anderson and Mielke

Read first time 02/26/97. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax relief for disaster victims;
2 adding a new section to chapter 82.08 RCW; adding a new section to
3 chapter 82.12 RCW; providing an effective date; providing expiration
4 dates; and 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 shall not apply to sales of the
9 following:

10 (a) Labor and services rendered in respect to repairing buildings
11 damaged by a disaster or constructing new buildings to replace
12 buildings destroyed by a disaster, if the buildings are located in a
13 county or Indian nation declared as a federal disaster area eligible
14 for individual assistance during the period November 1, 1995, through
15 June 30, 1997.

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

1 (2) A person claiming exemption under this section shall present to
2 the department proof showing that he or she has received one or more of
3 the following forms of disaster assistance:

4 (a) Housing assistance grant from the federal emergency management
5 agency to repair a damaged home;

6 (b) Small business administration loan to repair damages to a
7 residential or commercial building; or

8 (c) Farm service agency loan to repair damages to farm property.

9 (3) The department shall verify an applicant's eligibility and
10 issue a special disaster assistance certificate to qualified persons.

11 (4) A person claiming this exemption at the time of sale shall:

12 (a) Provide the seller with a copy of his or her special disaster
13 assistance certificate; and

14 (b) Display to the seller a valid Washington state driver's license
15 or other valid identification card that has a photograph of the holder;
16 and

17 (c) Complete an exemption certificate in a form and manner
18 prescribed by the department. The exemption certificate must contain
19 the name, address, and telephone number of the buyer, and a list of
20 items purchased, price of the items, and the date of the purchase.

21 (5) The seller shall retain a copy of the exemption certificate and
22 the special disaster assistance certificate.

23 (6) This section expires July 1, 1998.

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

26 (1) The provisions of this chapter do not apply in respect to the
27 use of tangible personal property that becomes an ingredient or
28 component of buildings during the course of repairing buildings damaged
29 by a disaster or constructing new buildings to replace buildings
30 destroyed by a disaster, if the buildings are located in a county or
31 Indian nation declared as a federal disaster area eligible for
32 individual assistance during the period November 1, 1995, through June
33 30, 1997.

34 (2) This section expires July 1, 1998.

35 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
36 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and takes effect
2 July 1, 1997.

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