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SENATE BILL 5577

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State of Washington

55th Legislature

1997 Regular Session

By Senators Hochstatter, Swecker, Heavey, Morton, Finkbeiner, Benton, McCaslin, Schow, Anderson, Johnson, Zarelli, Rossi, Stevens and Patterson

Read first time 01/31/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to tax exemptions for labor on construction and  
2 remodeling on real property; adding a new section to chapter 82.08 RCW;  
3 and adding a new section to chapter 82.12 RCW.

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

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

7 The tax levied by RCW 82.08.020 does not apply to the following  
8 amounts of labor on all construction and remodeling on real property  
9 used for residential purposes:

- 10 (1) For 1997, twenty percent;  
11 (2) For 1998, forty percent;  
12 (3) For 1999, sixty percent;  
13 (4) For 2000, eighty percent; and  
14 (5) For 2001 and thereafter, one hundred percent.

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

1       The provisions of this chapter do not apply in respect to the use  
2 of the following amounts of labor on all construction and remodeling on  
3 real property used for residential purposes:

- 4       (1) For 1997, twenty percent;
- 5       (2) For 1998, forty percent;
- 6       (3) For 1999, sixty percent;
- 7       (4) For 2000, eighty percent; and
- 8       (5) For 2001 and thereafter, one hundred percent.

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