
SUBSTITUTE SENATE BILL 6295

State of Washington

55th Legislature

1998 Regular Session

By Senate Committee on Transportation (originally sponsored by Senators Benton, Patterson, T. Sheldon and Oke)

Read first time 02/10/98.

1 AN ACT Relating to tax exemptions for transportation facilities;
2 adding a new section to chapter 82.08 RCW; adding a new section to
3 chapter 82.12 RCW; creating a new section; and providing an effective
4 date.

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 does not apply to charges made for
9 labor and services rendered by any person in respect to the building,
10 repairing, or improving of any street, road, highway, easement, right
11 of way, bridge, tunnel, or trestle that is owned by the state, by a
12 municipal corporation or political subdivision of the state, or by the
13 United States, and that is used or to be used primarily for vehicular
14 traffic, or to sales of tangible personal property that becomes an
15 ingredient or component of the street, road, highway, easement, right
16 of way, bridge, tunnel, or trestle during the course of the building,
17 repairing, or improving of the street, road, highway, easement, right
18 of way, bridge, or tunnel, but only if the buyer provides the seller

1 with an exemption certificate in a form and manner prescribed by the
2 department by rule.

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

5 The provisions of this chapter do not apply in respect to the use
6 of tangible personal property that becomes an ingredient or component
7 of any street, road, highway, easement, right of way, bridge, tunnel,
8 or trestle that is owned by the state, by a municipal corporation or
9 political subdivision of the state, or by the United States, and that
10 is used or to be used primarily for vehicular traffic, or to sales of
11 tangible personal property that becomes an ingredient or component of
12 the street, road, highway, easement, right of way, bridge, tunnel, or
13 trestle during the course of the building, repairing, or improving of
14 the street, road, highway, easement, right of way, bridge, or tunnel by
15 any person.

16 NEW SECTION. **Sec. 3.** The department of revenue shall adopt rules
17 to administer this act.

18 NEW SECTION. **Sec. 4.** This act takes effect July 1, 1998.

--- END ---