H-0803.1			

## HOUSE BILL 1198

State of Washington 56th Legislature 1999 Regular Session

By Representatives Pennington, Doumit, Mielke, Hatfield, Carlson, Carrell, Thomas, Boldt, Haigh and Ogden

Read first time 01/19/1999. Referred to Committee on Finance.

- 1 AN ACT Relating to sales tax relief for victims of landslide
- 2 disasters; adding a new section to chapter 82.08 RCW; creating a new
- 3 section; providing an expiration date; and declaring an emergency.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 82.08 RCW
- 6 to read as follows:
- 7 (1) The tax levied by RCW 82.08.020 shall not apply to sales of
- 8 labor and services rendered in respect to:
- 9 (a) The moving of houses out of any landslide area that has been
- 10 declared as a federal disaster area;
- 11 (b) The demolition of houses located in a landslide area that has
- 12 been declared as a federal disaster area; or
- 13 (c) The removal of debris from a landslide area that has been
- 14 declared as a federal disaster area.
- 15 (2) This section expires July 1, 2000.
- 16 <u>NEW SECTION.</u> **Sec. 2.** This act applies retroactively to March 1,
- 17 1998.

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- NEW SECTION. Sec. 3. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.
- NEW SECTION. Sec. 4. This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately.

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