
HOUSE BILL 1299

State of Washington 59th Legislature 2005 Regular Session

By Representatives McIntire, Simpson, Morrell, McCoy, Roberts,
Moeller, Wood and Chase

Read first time 01/20/2005. Referred to Committee on Finance.

1 AN ACT Relating to repealing outdated and unused tax preferences;
2 amending RCW 15.76.165, 43.52.460, 82.08.0255, and 82.12.0256;
3 reenacting and amending RCW 82.04.050 and 82.04.260; creating a new
4 section; repealing RCW 82.35.010, 82.35.020, 82.35.040, 82.35.050,
5 82.35.070, 82.35.080, 82.35.900, 82.61.010, 82.61.030, 82.61.050,
6 82.61.060, 82.61.080, 82.61.090, 82.61.900, 82.61.901, 48.14.029,
7 82.04.4329, 82.08.0276, 82.08.0295, 82.12.0295, 82.12.02545, 84.36.135,
8 84.56.450, and 84.36.300; providing an effective date; and declaring an
9 emergency.

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

11 NEW SECTION. **Sec. 1.** The legislature finds that a number of tax
12 exemptions, deductions, credits, and other preferences have outlived
13 their usefulness. State records show no taxpayers have claimed relief
14 under these tax preferences in recent years. The intent of this act is
15 to update and simplify the tax statutes by repealing these outdated tax
16 preferences.

17 **Sec. 2.** RCW 15.76.165 and 1973 c 117 s 1 are each amended to read
18 as follows:

1 Any county which owns or leases property from another governmental
2 agency and provides such property for area or county and district
3 agricultural fair purposes may apply to the director for special
4 assistance in carrying out necessary capital improvements to such
5 property and maintenance of the appurtenances thereto(~~(, and in the~~
6 ~~event such property and capital improvements are leased to any~~
7 ~~organization conducting an agricultural fair pursuant to chapter 15.76~~
8 ~~RCW and chapter 257 of the Laws of 1955, such leasehold and such leased~~
9 ~~property shall be exempt from real and personal property taxation)).~~

10 **Sec. 3.** RCW 43.52.460 and 1971 ex.s. c 75 s 1 are each amended to
11 read as follows:

12 Any joint operating agency formed under this chapter shall pay in
13 lieu of taxes payments in the same amounts as paid by public utility
14 districts. Such payments shall be distributed in accordance with the
15 provisions applicable to public utility districts(~~(:—PROVIDED,~~
16 ~~HOWEVER, That such tax shall not apply to steam generated electricity~~
17 ~~produced by a nuclear steam powered electric generating facility~~
18 ~~constructed or acquired by a joint operating agency and in operation~~
19 ~~prior to May 17, 1971)).~~

20 **Sec. 4.** RCW 82.04.050 and 2004 c 174 s 3 and 2004 c 153 s 407 are
21 each reenacted and amended to read as follows:

22 (1) "Sale at retail" or "retail sale" means every sale of tangible
23 personal property (including articles produced, fabricated, or
24 imprinted) to all persons irrespective of the nature of their business
25 and including, among others, without limiting the scope hereof, persons
26 who install, repair, clean, alter, improve, construct, or decorate real
27 or personal property of or for consumers other than a sale to a person
28 who presents a resale certificate under RCW 82.04.470 and who:

29 (a) Purchases for the purpose of resale as tangible personal
30 property in the regular course of business without intervening use by
31 such person, but a purchase for the purpose of resale by a regional
32 transit authority under RCW 81.112.300 is not a sale for resale; or

33 (b) Installs, repairs, cleans, alters, imprints, improves,
34 constructs, or decorates real or personal property of or for consumers,
35 if such tangible personal property becomes an ingredient or component

1 of such real or personal property without intervening use by such
2 person; or

3 (c) Purchases for the purpose of consuming the property purchased
4 in producing for sale a new article of tangible personal property or
5 substance, of which such property becomes an ingredient or component or
6 is a chemical used in processing, when the primary purpose of such
7 chemical is to create a chemical reaction directly through contact with
8 an ingredient of a new article being produced for sale; or

9 ~~(d) ((Purchases for the purpose of consuming the property purchased
10 in producing ferrosilicon which is subsequently used in producing
11 magnesium for sale, if the primary purpose of such property is to
12 create a chemical reaction directly through contact with an ingredient
13 of ferrosilicon; or~~

14 (e))) Purchases for the purpose of providing the property to
15 consumers as part of competitive telephone service, as defined in RCW
16 82.04.065. The term shall include every sale of tangible personal
17 property which is used or consumed or to be used or consumed in the
18 performance of any activity classified as a "sale at retail" or "retail
19 sale" even though such property is resold or utilized as provided in
20 (a), (b), (c), or (d)((~~, or (e)~~)) of this subsection following such
21 use. The term also means every sale of tangible personal property to
22 persons engaged in any business which is taxable under RCW 82.04.280
23 (2) and (7), 82.04.290, and 82.04.2908.

24 (2) The term "sale at retail" or "retail sale" shall include the
25 sale of or charge made for tangible personal property consumed and/or
26 for labor and services rendered in respect to the following:

27 (a) The installing, repairing, cleaning, altering, imprinting, or
28 improving of tangible personal property of or for consumers, including
29 charges made for the mere use of facilities in respect thereto, but
30 excluding charges made for the use of coin-operated laundry facilities
31 when such facilities are situated in an apartment house, rooming house,
32 or mobile home park for the exclusive use of the tenants thereof, and
33 also excluding sales of laundry service to nonprofit health care
34 facilities, and excluding services rendered in respect to live animals,
35 birds and insects;

36 (b) The constructing, repairing, decorating, or improving of new or
37 existing buildings or other structures under, upon, or above real
38 property of or for consumers, including the installing or attaching of

1 any article of tangible personal property therein or thereto, whether
2 or not such personal property becomes a part of the realty by virtue of
3 installation, and shall also include the sale of services or charges
4 made for the clearing of land and the moving of earth excepting the
5 mere leveling of land used in commercial farming or agriculture;

6 (c) The charge for labor and services rendered in respect to
7 constructing, repairing, or improving any structure upon, above, or
8 under any real property owned by an owner who conveys the property by
9 title, possession, or any other means to the person performing such
10 construction, repair, or improvement for the purpose of performing such
11 construction, repair, or improvement and the property is then
12 reconveyed by title, possession, or any other means to the original
13 owner;

14 (d) The sale of or charge made for labor and services rendered in
15 respect to the cleaning, fumigating, razing or moving of existing
16 buildings or structures, but shall not include the charge made for
17 janitorial services; and for purposes of this section the term
18 "janitorial services" shall mean those cleaning and caretaking services
19 ordinarily performed by commercial janitor service businesses
20 including, but not limited to, wall and window washing, floor cleaning
21 and waxing, and the cleaning in place of rugs, drapes and upholstery.
22 The term "janitorial services" does not include painting, papering,
23 repairing, furnace or septic tank cleaning, snow removal or
24 sandblasting;

25 (e) The sale of or charge made for labor and services rendered in
26 respect to automobile towing and similar automotive transportation
27 services, but not in respect to those required to report and pay taxes
28 under chapter 82.16 RCW;

29 (f) The sale of and charge made for the furnishing of lodging and
30 all other services by a hotel, rooming house, tourist court, motel,
31 trailer camp, and the granting of any similar license to use real
32 property, as distinguished from the renting or leasing of real
33 property, and it shall be presumed that the occupancy of real property
34 for a continuous period of one month or more constitutes a rental or
35 lease of real property and not a mere license to use or enjoy the same.
36 For the purposes of this subsection, it shall be presumed that the sale
37 of and charge made for the furnishing of lodging for a continuous

1 period of one month or more to a person is a rental or lease of real
2 property and not a mere license to enjoy the same;

3 (g) The sale of or charge made for tangible personal property,
4 labor and services to persons taxable under (a), (b), (c), (d), (e),
5 and (f) of this subsection when such sales or charges are for property,
6 labor and services which are used or consumed in whole or in part by
7 such persons in the performance of any activity defined as a "sale at
8 retail" or "retail sale" even though such property, labor and services
9 may be resold after such use or consumption. Nothing contained in this
10 subsection shall be construed to modify subsection (1) of this section
11 and nothing contained in subsection (1) of this section shall be
12 construed to modify this subsection.

13 (3) The term "sale at retail" or "retail sale" shall include the
14 sale of or charge made for personal, business, or professional services
15 including amounts designated as interest, rents, fees, admission, and
16 other service emoluments however designated, received by persons
17 engaging in the following business activities:

18 (a) Amusement and recreation services including but not limited to
19 golf, pool, billiards, skating, bowling, ski lifts and tows, day trips
20 for sightseeing purposes, and others, when provided to consumers;

21 (b) Abstract, title insurance, and escrow services;

22 (c) Credit bureau services;

23 (d) Automobile parking and storage garage services;

24 (e) Landscape maintenance and horticultural services but excluding
25 (i) horticultural services provided to farmers and (ii) pruning,
26 trimming, repairing, removing, and clearing of trees and brush near
27 electric transmission or distribution lines or equipment, if performed
28 by or at the direction of an electric utility;

29 (f) Service charges associated with tickets to professional
30 sporting events; and

31 (g) The following personal services: Physical fitness services,
32 tanning salon services, tattoo parlor services, steam bath services,
33 turkish bath services, escort services, and dating services.

34 (4)(a) The term shall also include:

35 (i) The renting or leasing of tangible personal property to
36 consumers; and

37 (ii) Providing tangible personal property along with an operator
38 for a fixed or indeterminate period of time. A consideration of this

1 is that the operator is necessary for the tangible personal property to
2 perform as designed. For the purpose of this subsection (4)(a)(ii), an
3 operator must do more than maintain, inspect, or set up the tangible
4 personal property.

5 (b) The term shall not include the renting or leasing of tangible
6 personal property where the lease or rental is for the purpose of
7 sublease or subrent.

8 (5) The term shall also include the providing of telephone service,
9 as defined in RCW 82.04.065, to consumers.

10 (6) The term shall also include the sale of prewritten computer
11 software other than a sale to a person who presents a resale
12 certificate under RCW 82.04.470, regardless of the method of delivery
13 to the end user, but shall not include custom software or the
14 customization of prewritten computer software.

15 (7) The term shall not include the sale of or charge made for labor
16 and services rendered in respect to the building, repairing, or
17 improving of any street, place, road, highway, easement, right of way,
18 mass public transportation terminal or parking facility, bridge,
19 tunnel, or trestle which is owned by a municipal corporation or
20 political subdivision of the state or by the United States and which is
21 used or to be used primarily for foot or vehicular traffic including
22 mass transportation vehicles of any kind.

23 (8) The term shall also not include sales of chemical sprays or
24 washes to persons for the purpose of postharvest treatment of fruit for
25 the prevention of scald, fungus, mold, or decay, nor shall it include
26 sales of feed, seed, seedlings, fertilizer, agents for enhanced
27 pollination including insects such as bees, and spray materials to:

28 (a) Persons who participate in the federal conservation reserve
29 program, the environmental quality incentives program, the wetlands
30 reserve program, and the wildlife habitat incentives program, or their
31 successors administered by the United States department of agriculture;

32 (b) farmers for the purpose of producing for sale any agricultural
33 product; and (c) farmers acting under cooperative habitat development
34 or access contracts with an organization exempt from federal income tax
35 under 26 U.S.C. Sec. 501(c)(3) or the Washington state department of
36 fish and wildlife to produce or improve wildlife habitat on land that
37 the farmer owns or leases.

1 (9) The term shall not include the sale of or charge made for labor
2 and services rendered in respect to the constructing, repairing,
3 decorating, or improving of new or existing buildings or other
4 structures under, upon, or above real property of or for the United
5 States, any instrumentality thereof, or a county or city housing
6 authority created pursuant to chapter 35.82 RCW, including the
7 installing, or attaching of any article of tangible personal property
8 therein or thereto, whether or not such personal property becomes a
9 part of the realty by virtue of installation. Nor shall the term
10 include the sale of services or charges made for the clearing of land
11 and the moving of earth of or for the United States, any
12 instrumentality thereof, or a county or city housing authority. Nor
13 shall the term include the sale of services or charges made for
14 cleaning up for the United States, or its instrumentalities,
15 radioactive waste and other byproducts of weapons production and
16 nuclear research and development.

17 **Sec. 5.** RCW 82.04.260 and 2003 2nd sp.s. c 1 s 4 and 2003 2nd
18 sp.s. c 1 s 3 are each reenacted and amended to read as follows:

19 (1) Upon every person engaging within this state in the business of
20 manufacturing:

21 (a) Wheat into flour, barley into pearl barley, soybeans into
22 soybean oil, canola into canola oil, canola meal, or canola byproducts,
23 or sunflower seeds into sunflower oil; as to such persons the amount of
24 tax with respect to such business shall be equal to the value of the
25 flour, pearl barley, oil, canola meal, or canola byproduct
26 manufactured, multiplied by the rate of 0.138 percent;

27 (b) Seafood products which remain in a raw, raw frozen, or raw
28 salted state at the completion of the manufacturing by that person; as
29 to such persons the amount of tax with respect to such business shall
30 be equal to the value of the products manufactured, multiplied by the
31 rate of 0.138 percent;

32 (c) By canning, preserving, freezing, processing, or dehydrating
33 fresh fruits and vegetables, or selling at wholesale fresh fruits and
34 vegetables canned, preserved, frozen, processed, or dehydrated by the
35 seller and sold to purchasers who transport in the ordinary course of
36 business the goods out of this state; as to such persons the amount of
37 tax with respect to such business shall be equal to the value of the

1 products canned, preserved, frozen, processed, or dehydrated multiplied
2 by the rate of 0.138 percent. As proof of sale to a person who
3 transports in the ordinary course of business goods out of this state,
4 the seller shall annually provide a statement in a form prescribed by
5 the department and retain the statement as a business record;

6 (d) Dairy products that as of September 20, 2001, are identified in
7 21 C.F.R., chapter 1, parts 131, 133, and 135, including byproducts
8 from the manufacturing of the dairy products such as whey and casein;
9 or selling the same to purchasers who transport in the ordinary course
10 of business the goods out of state; as to such persons the tax imposed
11 shall be equal to the value of the products manufactured multiplied by
12 the rate of 0.138 percent. As proof of sale to a person who transports
13 in the ordinary course of business goods out of this state, the seller
14 shall annually provide a statement in a form prescribed by the
15 department and retain the statement as a business record;

16 (e) Alcohol fuel, biodiesel fuel, or biodiesel feedstock, as those
17 terms are defined in RCW 82.29A.135; as to such persons the amount of
18 tax with respect to the business shall be equal to the value of alcohol
19 fuel, biodiesel fuel, or biodiesel feedstock manufactured, multiplied
20 by the rate of 0.138 percent. This subsection (1)(e) expires July 1,
21 2009; and

22 (f) Alcohol fuel or wood biomass fuel, as those terms are defined
23 in RCW 82.29A.135; as to such persons the amount of tax with respect to
24 the business shall be equal to the value of alcohol fuel or wood
25 biomass fuel manufactured, multiplied by the rate of 0.138 percent.

26 (2) Upon every person engaging within this state in the business of
27 splitting or processing dried peas; as to such persons the amount of
28 tax with respect to such business shall be equal to the value of the
29 peas split or processed, multiplied by the rate of 0.138 percent.

30 (3) Upon every nonprofit corporation and nonprofit association
31 engaging within this state in research and development, as to such
32 corporations and associations, the amount of tax with respect to such
33 activities shall be equal to the gross income derived from such
34 activities multiplied by the rate of 0.484 percent.

35 (4) Upon every person engaging within this state in the business of
36 slaughtering, breaking and/or processing perishable meat products
37 and/or selling the same at wholesale only and not at retail; as to such

1 persons the tax imposed shall be equal to the gross proceeds derived
2 from such sales multiplied by the rate of 0.138 percent.

3 ~~(5) ((Upon every person engaging within this state in the business
4 of making sales, at retail or wholesale, of nuclear fuel assemblies
5 manufactured by that person, as to such persons the amount of tax with
6 respect to such business shall be equal to the gross proceeds of sales
7 of the assemblies multiplied by the rate of 0.275 percent.~~

8 ~~(6) Upon every person engaging within this state in the business of
9 manufacturing nuclear fuel assemblies, as to such persons the amount of
10 tax with respect to such business shall be equal to the value of the
11 products manufactured multiplied by the rate of 0.275 percent.~~

12 ~~(7))~~ Upon every person engaging within this state in the business
13 of acting as a travel agent or tour operator; as to such persons the
14 amount of the tax with respect to such activities shall be equal to the
15 gross income derived from such activities multiplied by the rate of
16 0.275 percent.

17 ~~((+8))~~ (6) Upon every person engaging within this state in
18 business as an international steamship agent, international customs
19 house broker, international freight forwarder, vessel and/or cargo
20 charter broker in foreign commerce, and/or international air cargo
21 agent; as to such persons the amount of the tax with respect to only
22 international activities shall be equal to the gross income derived
23 from such activities multiplied by the rate of 0.275 percent.

24 ~~((+9))~~ (7) Upon every person engaging within this state in the
25 business of stevedoring and associated activities pertinent to the
26 movement of goods and commodities in waterborne interstate or foreign
27 commerce; as to such persons the amount of tax with respect to such
28 business shall be equal to the gross proceeds derived from such
29 activities multiplied by the rate of 0.275 percent. Persons subject to
30 taxation under this subsection shall be exempt from payment of taxes
31 imposed by chapter 82.16 RCW for that portion of their business subject
32 to taxation under this subsection. Stevedoring and associated
33 activities pertinent to the conduct of goods and commodities in
34 waterborne interstate or foreign commerce are defined as all activities
35 of a labor, service or transportation nature whereby cargo may be
36 loaded or unloaded to or from vessels or barges, passing over, onto or
37 under a wharf, pier, or similar structure; cargo may be moved to a
38 warehouse or similar holding or storage yard or area to await further

1 movement in import or export or may move to a consolidation freight
2 station and be stuffed, unstuffed, containerized, separated or
3 otherwise segregated or aggregated for delivery or loaded on any mode
4 of transportation for delivery to its consignee. Specific activities
5 included in this definition are: Wharfage, handling, loading,
6 unloading, moving of cargo to a convenient place of delivery to the
7 consignee or a convenient place for further movement to export mode;
8 documentation services in connection with the receipt, delivery,
9 checking, care, custody and control of cargo required in the transfer
10 of cargo; imported automobile handling prior to delivery to consignee;
11 terminal stevedoring and incidental vessel services, including but not
12 limited to plugging and unplugging refrigerator service to containers,
13 trailers, and other refrigerated cargo receptacles, and securing ship
14 hatch covers.

15 ~~((+10+))~~ (8) Upon every person engaging within this state in the
16 business of disposing of low-level waste, as defined in RCW 43.145.010;
17 as to such persons the amount of the tax with respect to such business
18 shall be equal to the gross income of the business, excluding any fees
19 imposed under chapter 43.200 RCW, multiplied by the rate of 3.3
20 percent.

21 If the gross income of the taxpayer is attributable to activities
22 both within and without this state, the gross income attributable to
23 this state shall be determined in accordance with the methods of
24 apportionment required under RCW 82.04.460.

25 ~~((+11+))~~ (9) Upon every person engaging within this state as an
26 insurance agent, insurance broker, or insurance solicitor licensed
27 under chapter 48.17 RCW; as to such persons, the amount of the tax with
28 respect to such licensed activities shall be equal to the gross income
29 of such business multiplied by the rate of 0.484 percent.

30 ~~((+12+))~~ (10) Upon every person engaging within this state in
31 business as a hospital, as defined in chapter 70.41 RCW, that is
32 operated as a nonprofit corporation or by the state or any of its
33 political subdivisions, as to such persons, the amount of tax with
34 respect to such activities shall be equal to the gross income of the
35 business multiplied by the rate of 0.75 percent through June 30, 1995,
36 and 1.5 percent thereafter. The moneys collected under this subsection
37 shall be deposited in the health services account created under RCW
38 43.72.900.

1 (~~(13)~~) (11)(a) Beginning October 1, 2005, upon every person
2 engaging within this state in the business of manufacturing commercial
3 airplanes, or components of such airplanes, as to such persons the
4 amount of tax with respect to such business shall, in the case of
5 manufacturers, be equal to the value of the product manufactured, or in
6 the case of processors for hire, be equal to the gross income of the
7 business, multiplied by the rate of:

8 (i) 0.4235 percent from October 1, 2005, through the later of June
9 30, 2007, or the day preceding the date final assembly of a
10 superefficient airplane begins in Washington state, as determined under
11 RCW 82.32.550; and

12 (ii) 0.2904 percent beginning on the later of July 1, 2007, or the
13 date final assembly of a superefficient airplane begins in Washington
14 state, as determined under RCW 82.32.550.

15 (b) Beginning October 1, 2005, upon every person engaging within
16 this state in the business of making sales, at retail or wholesale, of
17 commercial airplanes, or components of such airplanes, manufactured by
18 that person, as to such persons the amount of tax with respect to such
19 business shall be equal to the gross proceeds of sales of the airplanes
20 or components multiplied by the rate of:

21 (i) 0.4235 percent from October 1, 2005, through the later of June
22 30, 2007, or the day preceding the date final assembly of a
23 superefficient airplane begins in Washington state, as determined under
24 RCW 82.32.550; and

25 (ii) 0.2904 percent beginning on the later of July 1, 2007, or the
26 date final assembly of a superefficient airplane begins in Washington
27 state, as determined under RCW 82.32.550.

28 (c) For the purposes of this subsection (~~(13)~~) (11), "commercial
29 airplane," "component," and "final assembly of a superefficient
30 airplane" have the meanings given in RCW 82.32.550.

31 (d) In addition to all other requirements under this title, a
32 person eligible for the tax rate under this subsection (~~(13)~~) (11)
33 must report as required under RCW 82.32.545.

34 (e) This subsection (~~(13)~~) (11) does not apply after the earlier
35 of: July 1, 2024; or December 31, 2007, if assembly of a
36 superefficient airplane does not begin by December 31, 2007, as
37 determined under RCW 82.32.550.

1 **Sec. 6.** RCW 82.08.0255 and 1998 c 176 s 4 are each amended to read
2 as follows:

3 (1) The tax levied by RCW 82.08.020 shall not apply to sales of(
4 ~~(a) Motor vehicle fuel used in aircraft by the manufacturer thereof~~
5 ~~for research, development, and testing purposes; and~~

6 ~~(b))~~) motor vehicle and special fuel if:

7 ~~((i))~~) (a) The fuel is purchased for the purpose of public
8 transportation and the purchaser is entitled to a refund or an
9 exemption under RCW 82.36.275 or 82.38.080(3); or

10 ~~((ii))~~) (b) The fuel is purchased by a private, nonprofit
11 transportation provider certified under chapter 81.66 RCW and the
12 purchaser is entitled to a refund or an exemption under RCW 82.36.285
13 or 82.38.080(1)(h); or

14 ~~((iii))~~) (c) The fuel is taxable under chapter 82.36 or 82.38 RCW.

15 (2) Any person who has paid the tax imposed by RCW 82.08.020 on the
16 sale of special fuel delivered in this state shall be entitled to a
17 credit or refund of such tax with respect to fuel subsequently
18 established to have been actually transported and used outside this
19 state by persons engaged in interstate commerce. The tax shall be
20 claimed as a credit or refunded through the tax reports required under
21 RCW 82.38.150.

22 **Sec. 7.** RCW 82.12.0256 and 1998 c 176 s 5 are each amended to read
23 as follows:

24 The provisions of this chapter shall not apply in respect to the
25 use of:

26 (1) ~~((Motor vehicle fuel used in aircraft by the manufacturer~~
27 ~~thereof for research, development, and testing purposes; and~~

28 ~~(2))~~) Special fuel purchased in this state upon which a refund is
29 obtained as provided in RCW 82.38.180(2); and

30 ~~((3))~~) (2) Motor vehicle and special fuel if:

31 (a) The fuel is used for the purpose of public transportation and
32 the purchaser is entitled to a refund or an exemption under RCW
33 82.36.275 or 82.38.080(3); or

34 (b) The fuel is purchased by a private, nonprofit transportation
35 provider certified under chapter 81.66 RCW and the purchaser is
36 entitled to a refund or an exemption under RCW 82.36.285 or
37 82.38.080(1)(h); or

1 (c) The fuel is taxable under chapter 82.36 or 82.38 RCW:
2 PROVIDED, That the use of motor vehicle and special fuel upon which a
3 refund of the applicable fuel tax is obtained shall not be exempt under
4 this subsection (~~(+3+)~~) (2)(c), and the director of licensing shall
5 deduct from the amount of such tax to be refunded the amount of tax due
6 under this chapter and remit the same each month to the department of
7 revenue.

8 NEW SECTION. **Sec. 8.** The following acts or parts of acts are each
9 repealed:

- 10 (1) RCW 82.35.010 (Intent) and 1979 ex.s. c 191 s 1;
- 11 (2) RCW 82.35.020 (Definitions) and 1996 c 186 s 521 & 1979 ex.s.
12 c 191 s 2;
- 13 (3) RCW 82.35.040 (Issuance of certificate--Limitations--Tabulation
14 of costs incurred--Administrative rules) and 1982 1st ex.s. c 2 s 3 &
15 1979 ex.s. c 191 s 4;
- 16 (4) RCW 82.35.050 (Credit against taxes--Conditions--Amount--
17 Limitations) and 1982 1st ex.s. c 2 s 1 & 1979 ex.s. c 191 s 5;
- 18 (5) RCW 82.35.070 (Issuance of certificate or supplement and notice
19 of refusal to issue certificate or supplement--Certified mail) and 1979
20 ex.s. c 191 s 7;
- 21 (6) RCW 82.35.080 (Revocation of certificate--Grounds--Continuance
22 of certificate--Liability for money saved--Technical assistance) and
23 1999 c 358 s 15, 1996 c 186 s 522, & 1979 ex.s. c 191 s 8;
- 24 (7) RCW 82.35.900 (Severability--1979 ex.s. c 191) and 1979 ex.s.
25 c 191 s 13;
- 26 (8) RCW 82.61.010 (Definitions) and 1995 1st sp.s. c 3 s 10, 1994
27 c 125 s 1, 1988 c 41 s 1, 1987 c 497 s 1, 1986 c 116 s 9, & 1985 ex.s.
28 c 2 s 1;
- 29 (9) RCW 82.61.030 (Tax deferral--Eligibility) and 1987 c 497 s 3 &
30 1985 ex.s. c 2 s 3;
- 31 (10) RCW 82.61.050 (Issuance of tax deferral certificate) and 1985
32 ex.s. c 2 s 4;
- 33 (11) RCW 82.61.060 (Repayment schedule) and 1987 c 497 s 4 & 1985
34 ex.s. c 2 s 5;
- 35 (12) RCW 82.61.080 (Applicability of general administrative
36 provisions) and 1985 ex.s. c 2 s 7;

- 1 (13) RCW 82.61.090 (Applications and information subject to
2 disclosure) and 1987 c 49 s 2;
- 3 (14) RCW 82.61.900 (Severability--1987 c 497) and 1987 c 497 s 5;
- 4 (15) RCW 82.61.901 (Severability--1988 c 41) and 1988 c 41 s 6;
- 5 (16) RCW 48.14.029 (Premium tax credit--New employment for
6 international service activities in eligible areas--Designation of
7 census tracts for eligibility--Records--Tax due upon ineligibility--
8 Interest assessment--Information from employment security department)
9 and 2003 c 248 s 3 & 1998 c 313 s 3;
- 10 (17) RCW 82.04.4329 (Deductions--Health insurance pool members--
11 Deficit assessments) and 1987 c 431 s 24;
- 12 (18) RCW 82.08.0276 (Exemptions--Sales of wearing apparel for use
13 only as a sample for display for sale) and 1980 c 37 s 42;
- 14 (19) RCW 82.08.0295 (Exemptions--Lease amounts and repurchase
15 amount for certain property under sale/leaseback agreement) and 1986 c
16 231 s 3;
- 17 (20) RCW 82.12.0295 (Exemptions--Lease amounts and repurchase
18 amount for certain property under sale/leaseback agreement) and 1986 c
19 231 s 4;
- 20 (21) RCW 82.12.02545 (Exemption--Use of naval aircraft training
21 equipment transferred due to base closure) and 1995 c 128 s 1;
- 22 (22) RCW 84.36.135 (Real and personal property of housing finance
23 commission) and 1983 c 161 s 26;
- 24 (23) RCW 84.56.450 (Year 2000 failure--No interest or penalties--
25 Payment of tax) and 1999 c 369 s 6; and
- 26 (24) RCW 84.36.300 (Stocks of merchandise, goods, wares or
27 material--Aircraft parts, etc.--When eligible for exemption) and 1973
28 c 149 s 2 & 1969 ex.s. c 124 s 1.

29 NEW SECTION. **Sec. 9.** This act is necessary for the immediate
30 preservation of the public peace, health, or safety, or support of the
31 state government and its existing public institutions, and takes effect
32 July 1, 2005.

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