
SENATE BILL 6904

State of Washington 60th Legislature 2008 Regular Session

By Senators Swecker, Roach, and Rasmussen

Read first time 02/01/08. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing tax relief for property damaged as a
2 result of a natural disaster; adding a new section to chapter 82.08
3 RCW; adding a new section to chapter 82.12 RCW; 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 does not apply to sales of
9 tangible personal property and labor and services used for
10 constructing, repairing, decorating, or rebuilding a residence or
11 associated structures that was owned and occupied by an eligible person
12 as a principal place of residence during calendar year 2007, when the
13 construction, repair, decorating, or rebuilding is as a result of flood
14 damage occurring during December 2007.

15 (2) For the purposes of this section, the following definitions and
16 restrictions apply:

17 (a) "Associated structures" includes, but is not limited to,
18 outbuildings, barns, storage sheds, or other structures that serve the
19 principal place of residence.

1 (b) "Eligible person" means a person residing in a county
2 designated by the president of the United States as a disaster area and
3 is eligible to receive individual assistance from the federal emergency
4 management agency.

5 (c) The terms "residence," "owned," and "occupied" have meanings
6 consistent with their meanings in RCW 84.36.379 through 84.36.389.

7 (d) The exemption under this section is available only if the buyer
8 provides the seller with an exemption certificate in a form and manner
9 prescribed by the department. The department must immediately issue an
10 exemption certificate to all eligible persons that have already applied
11 for and received individual assistance from the federal emergency
12 management agency.

13 (e) The total amount of the exemption for an eligible person may
14 not exceed two hundred thousand dollars of tangible personal property
15 and labor and services.

16 (3) This section expires June 30, 2009.

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

19 (1) The provisions of this chapter do not apply with respect to the
20 use of tangible personal property and labor and services for
21 constructing, repairing, decorating, or rebuilding a residence that was
22 owned and occupied by an eligible person as a principal place of
23 residence during calendar year 2007, when the construction, repair,
24 decorating, or rebuilding is as a result of flood damage occurring
25 during December 2007.

26 (2) The definitions and restrictions in section 1 of this act apply
27 to this section.

28 (3) This section expires June 30, 2009.

29 NEW SECTION. **Sec. 3.** 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 immediately.

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