
SUBSTITUTE SENATE BILL 5157

State of Washington

55th Legislature

1997 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Zarelli, Stevens and Kohl)

Read first time 02/20/97.

1 AN ACT Relating to sales and use tax exemptions for victims of
2 inclement weather that led to a declaration of a disaster area; adding
3 a new section to chapter 82.08 RCW; adding a new section to chapter
4 82.12 RCW; 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) For the purposes of this section, "inclement weather" means
9 weather that led to the declaration of a disaster area somewhere within
10 the state between June 30, 1995, and May 1, 1997.

11 (2) The tax levied by RCW 82.08.020 does not apply to sales before
12 December 31, 1997, of the following:

13 (a) Labor and services rendered in respect to repair or replacement
14 of residential buildings damaged or destroyed as a result of inclement
15 weather;

16 (b) Tangible personal property that becomes an ingredient or
17 component of the residential buildings during the course of the repair
18 or replacement; and

1 (c) Household goods, personal effects, and private motor vehicles
2 purchased to replace property damaged or destroyed as a result of
3 inclement weather.

4 (3) A person claiming exemption under this section shall:

5 (a) Provide the seller with an exemption certificate in a form and
6 manner prescribed by the department by rule;

7 (b) Display to the seller a valid Washington driver's license or
8 other valid identification card that has a photograph of the holder;
9 and

10 (c) Present to the seller such proof of loss as the department may
11 require by rule.

12 (4)(a) This section does not apply to the repair or replacement of
13 property: (i) If the damage, destruction, or loss of the property was
14 covered by a policy of insurance; or (ii) that is reimbursed in whole
15 through insurance or public grant.

16 (b) If the damage, destruction, or loss of the property was covered
17 by a policy of insurance but the person must pay a deductible, the
18 person is considered to be reimbursed in whole and this section does
19 not apply.

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

22 The provisions of this chapter do not apply in respect to the use
23 of tangible personal property purchased or acquired before December 31,
24 1997, to replace property damaged or destroyed due to inclement
25 weather, as defined in section 1 of this act, if the sale of the
26 property would be exempt from sales tax under section 1 of this act.

27 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
28 preservation of the public peace, health, or safety, or support of the
29 state government and its existing public institutions, and takes effect
30 immediately.

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