
HOUSE BILL 1245

State of Washington

57th Legislature

2001 Regular Session

By Representatives Cairnes, Morris, DeBolt, Pennington, Roach, Crouse, McMorris, Reardon, Carrell, Hatfield, Dunn, Boldt, Mielke, Edwards, Bush, Van Luven, G. Chandler and D. Schmidt

Read first time 01/22/2001. Referred to Committee on Finance.

1 AN ACT Relating to exempting labor and services on new residential
2 construction from sales tax; amending RCW 82.14.820; and adding a new
3 section to chapter 82.08 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 The tax imposed by RCW 82.08.020 does not apply to the sale of or
8 charge made for labor and services rendered in respect to clearing
9 land, moving earth, site preparation, constructing, repairing,
10 decorating, renovating, expanding, or improving of new or existing
11 buildings, structures, facilities, or any other improvement under,
12 upon, or above real property of or for new residential construction.
13 This exemption from sales tax is limited to the state share of the
14 sales tax and does not apply to the local sales tax as provided under
15 RCW 82.14.820 and 81.104.170.

16 **Sec. 2.** RCW 82.14.820 and 1997 c 450 s 4 are each amended to read
17 as follows:

1 The exemptions in RCW 82.08.820 (~~and~~), 82.12.820, and section 1
2 of this act are for the state portion of the sales and use tax and do
3 not extend to the tax imposed in this chapter.

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