
HOUSE BILL 2246

State of Washington 57th Legislature 2001 Regular Session

By Representatives Romero, Hunt, Dickerson, DeBolt and Alexander

Read first time . Referred to Committee on .

1 AN ACT Relating to providing a sales and use tax exemption for the
2 repair of earthquake damaged historic buildings; adding a new section
3 to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW;
4 providing expiration 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) A person who has paid tax under this chapter with respect to
9 repairing or replacing an historic building that was damaged by the
10 February 28, 2001, earthquake is eligible for an exemption in the form
11 of a remittance, as provided in this section. A person claiming an
12 exemption must pay the tax and may then apply to the department for
13 remittance of retail sales tax paid under this chapter, chapter 82.14
14 RCW, and any other statute of this state. For the purposes of this
15 section, an historic building is a building that is on the national
16 register of historic places, the Washington heritage register, and any
17 local register of historic places established by a city, town, or
18 county.

1 (2) The exemption in this section applies to retail sales tax that
2 has been paid on sales of:

3 (a) Tangible personal property that became an ingredient or
4 component of an historic building during the repair of damage caused by
5 the earthquake; and

6 (b) Labor and services rendered with respect to repairing damage to
7 an historic building caused by the earthquake.

8 (3) A person claiming exemption under this section must present the
9 following to the department:

10 (a) Proof that retail sales tax has been paid on sales exempt under
11 this section;

12 (b) Proof that he or she has received one or more of the following
13 forms of assistance related to earthquake damage to the building:

14 (i) A housing assistance grant from the federal emergency
15 management agency to repair a damaged home;

16 (ii) A small business administration loan to repair damages to a
17 residential or commercial building; or

18 (iii) A farm service agency loan to repair damages to farm
19 property; and

20 (c) Any other information required by the department for the
21 purposes of this section.

22 (4) This section expires July 1, 2003.

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

25 (1) The provisions of this chapter do not apply in respect to the
26 use of tangible personal property that became an ingredient or
27 component of an historic building during the repair of damage caused by
28 the February 28, 2001, earthquake. As used in this section, an
29 historic building has the same meaning as that under section 1 of this
30 act.

31 (2) This section expires July 1, 2003.

32 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
33 preservation of the public peace, health, or safety, or support of the
34 state government and its existing public institutions, and takes effect
35 immediately.

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