
SENATE BILL 5467

State of Washington

67th Legislature

2021 Regular Session

By Senator Fortunato

1 AN ACT Relating to sales tax exemptions on highway projects
2 supported by moneys from the motor vehicle fund; 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
6 RCW to read as follows:

7 (1) Any person, including the department of transportation, any
8 private entity or entities, and any local government, may apply for
9 exemption of taxes on the site preparation for, the construction of,
10 the acquisition of any related machinery and equipment that becomes a
11 part of, and the rental of equipment for use in a highway project
12 supported by moneys from the motor vehicle fund created in RCW
13 46.68.070. Application must be made to the department in a form and
14 manner prescribed by the department. The application must contain
15 information regarding estimated or actual costs, time schedules for
16 completion and operation, and other information required by the
17 department. The department must approve the application within 60
18 days if it meets the requirements of this section.

19 (2) The department must issue a sales and use tax exemption
20 certificate for state and local sales and use taxes due under this
21 chapter and chapters 82.12 and 82.14 RCW on the project.

1 (3) Applications and any other information received by the
2 department under this section are not confidential and are subject to
3 disclosure. Chapter 82.32 RCW applies to the administration of this
4 section.

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