
HOUSE BILL 2748

State of Washington

53rd Legislature

1994 Regular Session

By Representatives Casada, Brown, Silver, Johanson, Chappell, Talcott, Brough and Chandler

Read first time 01/21/94. Referred to Committee on Revenue.

1 AN ACT Relating to a use tax exemption for custom designed and
2 constructed equipment used in manufacturing; adding a new section to
3 chapter 82.12 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.12 RCW
6 to read as follows:

7 This chapter shall not apply to specialized equipment used in
8 manufacturing if all of the following apply:

9 (1) The equipment is of original design and is not otherwise
10 available;

11 (2) Sales tax has been paid on all of the materials and components
12 used in the construction of the equipment;

13 (3) The equipment is primarily designed and assembled by the same
14 firm that uses the equipment for manufacturing other items; and

15 (4) The value of the equipment, assuming a reasonable cost for
16 labor and overhead of the firm that designed and assembled the
17 equipment, does not exceed fifty thousand dollars.

1 NEW SECTION. **Sec. 2.** This act shall take effect July 1, 1994.

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