

1 **HB 2954 - H AMD 496 ADOPTED 3-7-96**

2 By Representatives Pennington and Morris

3 Strike everything after the enacting clause and insert:

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

6 (1) The tax levied by RCW 82.08.020 shall not apply to sales  
7 of the following:

8 (a) Labor and services rendered in respect to repairing  
9 residential buildings damaged by flooding or constructing new  
10 residential buildings to replace residential buildings destroyed by  
11 flooding, if the buildings are located in a county or Indian Nation  
12 listed in Presidential Disaster Declaration DR-1079-WA or DR-1100-  
13 WA as amended; or

14 (b) Tangible personal property which becomes an ingredient or  
15 component of such residential buildings during the course of such  
16 repair or construction.

17 (2) A person claiming exemption under this section shall:

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

20 (b) Display to the seller a valid Washington drivers license  
21 or other valid identification card that has a photograph of the  
22 holder; and

23 (c) Present to the seller a copy of a letter or other  
24 documentation showing that the buyer is the recipient of federal  
25 disaster assistance.

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27 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08  
28 RCW to read as follows:

29 (1) The tax levied by RCW 82.08.020 shall not apply to sales  
30 of tangible personal property specified in subsection (2) of this  
31 section to a resident of a county or Indian Nation listed in

1 Presidential Disaster Declaration DR-1079-WA or DR-1100-WA as  
2 amended.

3 (2) Only the following items are exempt under this section,  
4 and only if the item replaces a like item that was lost or  
5 destroyed in the flooding:

6 (a) Upholstered sofas, couches, loveseats, armchairs, and  
7 recliners;

8 (b) Dining tables and chairs;

9 (c) Bed mattresses and foundations;

10 (d) Clothes washers and dryers;

11 (e) Stoves, ranges, and conventional ovens;

12 (f) Refrigerators and freezers;

13 (g) Dishwashers;

14 (h) Garbage disposals and trash compactors;

15 (i) Water heaters; and

16 (j) Private automobiles, when replacing a private automobile  
17 that was registered and licensed under the laws of this state at  
18 the time of the flooding.

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

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

22 (b) Display to the seller a valid Washington drivers license  
23 or other valid identification card that has a photograph of the  
24 holder; and

25 (c) Present to the seller a copy of a letter or other  
26 documentation showing that the buyer is the recipient of federal  
27 disaster assistance.

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30 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12  
31 RCW to read as follows:

32 The provisions of this chapter shall not apply in respect to  
33 the use of tangible personal property which becomes an ingredient

1 or component of residential buildings during the course of  
2 repairing residential buildings damaged by flooding or constructing  
3 new residential buildings to replace residential buildings  
4 destroyed by flooding, if the buildings are located in a county or  
5 Indian Nation listed in Presidential Disaster Declaration DR-1079-  
6 WA or DR-1100-WA as amended.

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8 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.12  
9 RCW to read as follows:

10 The provisions of this chapter shall not apply in respect to  
11 the use of tangible personal property by a resident of a county or  
12 Indian Nation listed in Presidential Disaster Declaration DR-1079-  
13 WA or DR-1100-WA as amended, if the property if the property is an  
14 item listed in section 2(2) of this act, and the property replaces  
15 a like item that was lost or destroyed in the flooding.

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17 NEW SECTION. **Sec. 5.** Sections 1 and 3 of this act shall  
18 expire March 31, 1997. Sections 2 and 4 of this act shall expire  
19 September 31, 1996.

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21 NEW SECTION. **Sec. 6.** This act is necessary for the immediate  
22 preservation of the public peace, health, or safety, or support of  
23 the state government and its existing public institutions, and  
24 shall take effect immediately."