
SENATE BILL 5541

State of Washington 56th Legislature 1999 Regular Session

By Senators Kohl-Welles, West, Rasmussen and Hale

Read first time 01/27/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to exempting from sales and use tax the purchase
2 and installation of machinery and equipment designed to broadcast
3 digital television signals; adding a new section to chapter 82.08 RCW;
4 adding a new section to chapter 82.12 RCW; and providing an expiration
5 date.

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

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

9 (1) The tax levied by RCW 82.08.020 shall not apply to sales, after
10 April 21, 1997, of machinery and equipment, as described in 47 C.F.R.
11 Part 73 as it exists on the effective date of this section, designed to
12 enable a television station to originate and broadcast or to receive
13 and broadcast digital television signals and if the machinery and
14 equipment is purchased to comply with the telecommunications act of
15 1996, 47 U.S.C. Sec. 336 as it exists on the effective date of this
16 section. In addition the tax levied by RCW 82.08.020 shall not apply
17 to charges made for labor and services rendered in respect to
18 installing machinery and equipment exempted under this section.

19 (2) The exemption in this section does not apply to the following:

1 (a) Repair or replacement parts purchased for machinery or
2 equipment exempt under this section;

3 (b) Machinery and equipment purchased to replace machinery or
4 equipment previously exempted under this section; or

5 (c) Machinery or equipment purchased after the television station
6 has ceased analog broadcasting.

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

9 (1) The tax imposed by this chapter shall not apply to the use,
10 after April 21, 1997, of machinery and equipment, as described in 47
11 C.F.R. Part 73 as it exists on the effective date of this section,
12 designed to enable a television station to originate and broadcast or
13 to receive and broadcast digital television signals and to comply with
14 the telecommunications act of 1996, 47 U.S.C. Sec. 336 as it exists on
15 the effective date of this section.

16 (2) The exemption in this section does not apply to the following:

17 (a) Repair or replacement parts used for the machinery or equipment
18 exempt under this section;

19 (b) Machinery and equipment used to replace machinery or equipment
20 previously exempted under this section; or

21 (c) Machinery or equipment used after the television station has
22 ceased analog broadcasting.

23 NEW SECTION. **Sec. 3.** This act expires June 30, 2006.

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