

2246

Sponsor(s): Representatives Romero, Hunt, Dickerson, DeBolt and Alexander

Brief Description: Providing a sales and use tax exemption for the repair of historic buildings.

HB 2246 - DIGEST

Provides that a person who has paid tax under chapter 82.08 RCW with respect to repairing or replacing an historic building that was damaged by the February 28, 2001, earthquake is eligible for an exemption in the form of a remittance, as provided in this act.

Provides that a person claiming an exemption must pay the tax and may then apply to the department for remittance of retail sales tax paid under this chapter, chapter 82.14 RCW, and any other statute of this state. For the purposes of this provision, an historic building is a building that is on the national register of historic places, the Washington heritage register, and any local register of historic places established by a city, town, or county.

Provides that the provisions of chapter 82.12 RCW do not apply in respect to the use of tangible personal property that became an ingredient or component of an historic building during the repair of damage caused by the February 28, 2001, earthquake.

Expires July 1, 2003.