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HOUSE BILL 1874

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State of Washington                      59th Legislature                      2005 Regular Session

By Representatives Ericks, Cox, Buri, Sells, Kretz, Simpson, Haler, Chase and McCune

Read first time 02/09/2005. Referred to Committee on Finance.

1            AN ACT Relating to a sales and use tax exemption for the  
2 modification or construction of facilities financed with voter-approved  
3 bonds; adding a new section to chapter 82.08 RCW; adding a new section  
4 to chapter 82.12 RCW; and providing an effective date.

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

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

8            (1) The tax levied by RCW 82.08.020 does not apply to charges made  
9 for labor and services rendered by any person in respect to the  
10 constructing, repairing, decorating, or improving of voter-approved  
11 facilities, or to sales of tangible personal property that becomes an  
12 ingredient or component of the buildings or other structures during the  
13 course of the constructing, repairing, decorating, or improving voter-  
14 approved facilities.

15            (2) For the purposes of this section, "voter-approved facility"  
16 means buildings or other structures financed by voter-approved bond  
17 retirement tax levies under Article VII, section 2(b) of the state  
18 Constitution and RCW 84.52.056.

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

3        The provisions of this chapter do not apply with respect to the use  
4   of tangible personal property that becomes an ingredient or component  
5   of a voter-approved facility, as defined in section 1 of this act.

6        NEW SECTION.   **Sec. 3.**   This act takes effect August 1, 2005.

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