# CERTIFICATION OF ENROLLMENT

#### SENATE BILL 5572

Chapter 381, Laws of 2007

60th Legislature 2007 Regular Session

EXCISE TAXES

EFFECTIVE DATE: 07/22/07

Passed by the Senate April 17, 2007 YEAS 49 NAYS 0

#### BRAD OWEN

## President of the Senate

Passed by the House April 3, 2007 YEAS 97 NAYS 0

# FRANK CHOPP

# Speaker of the House of Representatives

Approved May 8, 2007, 4:31 p.m.

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 5572** as passed by the Senate and the House of Representatives on the dates hereon set forth.

## THOMAS HOEMANN

Secretary

FILED

May 10, 2007

CHRISTINE GREGOIRE

Governor of the State of Washington

Secretary of State State of Washington \_\_\_\_\_

### SENATE BILL 5572

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# AS AMENDED BY THE HOUSE

Passed Legislature - 2007 Regular Session

State of Washington 60th Legislature 2007 Regular Session

By Senators Murray and Weinstein

Read first time 01/24/2007. Referred to Committee on Government Operations & Elections.

- 1 AN ACT Relating to excise tax relief for certain limited purpose
- 2 public corporations, commissions, and authorities; adding a new section
- 3 to chapter 82.04 RCW; adding a new section to chapter 82.08 RCW; and
- 4 adding a new section to chapter 82.12 RCW.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 6 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 82.04 RCW 7 to read as follows:
- 8 This chapter does not apply to public corporations, commissions, or
- 9 authorities created under RCW 35.21.660 or 35.21.730 for amounts
- 10 derived from sales of tangible personal property and services to:
- 11 (1) A limited liability company in which the corporation,
- 12 commission, or authority is the managing member;
- 13 (2) A limited partnership in which the corporation, commission, or
- 14 authority is the general partner; or
- 15 (3) A single asset entity required under any federal, state, or
- 16 local governmental housing assistance program, which is controlled
- 17 directly or indirectly by the corporation, commission, or authority.

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- NEW SECTION. Sec. 2. A new section is added to chapter 82.08 RCW to read as follows:
- 3 (1) The tax imposed by RCW 82.08.020 does not apply to sales of 4 tangible personal property and services provided by a public 5 corporation, commission, or authority created under RCW 35.21.660 or 6 35.21.730 to an eligible entity.
- 7 (2) For purposes of this section, "eligible entity" means a limited 8 liability company, a limited partnership, or a single asset entity, 9 described in section 1 of this act.
- 10 <u>NEW SECTION.</u> **Sec. 3.** A new section is added to chapter 82.12 RCW 11 to read as follows:
- 12 (1) The provisions of this chapter do not apply with respect to the 13 use of tangible personal property and services provided by a public 14 corporation, commission, or authority created under RCW 35.21.660 or 15 35.21.730 to an eligible entity.
- 16 (2) For purposes of this section, "eligible entity" means a limited 17 liability company, a limited partnership, or a single asset entity, 18 described in section 1 of this act.

Passed by the Senate April 17, 2007. Passed by the House April 3, 2007. Approved by the Governor May 8, 2007. Filed in Office of Secretary of State May 10, 2007.