

**HB 3260-S - DIGEST**

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Provides partial state sales and use tax exemptions in respect to the purchase or use of server equipment comprising only the server chassis and all computer hardware and software contained within the server chassis, where the server equipment replaces existing server equipment in certain buildings constructed or refurbished to house servers and located in a rural county as defined in RCW 82.14.370(5).

Provides that qualifying businesses claiming an exemption under this act must complete an annual survey.