
HOUSE BILL 1985

State of Washington 63rd Legislature 2013 Regular Session

By Representatives Overstreet, Zeiger, Kristiansen, and O'Ban

Read first time 03/07/13. Referred to Committee on Finance.

1 AN ACT Relating to exempting future state transportation projects
2 from state and local sales and use tax; adding a new section to chapter
3 82.08 RCW; and adding a new section to chapter 82.12 RCW.

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

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

7 (1) Any person, including the department of transportation and any
8 private entity or entities, is exempt from taxes on the site
9 preparation for state transportation projects, the construction of
10 state transportation projects, the acquisition of any related machinery
11 and equipment that becomes a part of state transportation projects, and
12 the rental of equipment for use in state transportation projects.
13 Application must be made to the department in a form and manner
14 prescribed by the department. The application must contain information
15 regarding estimated or actual costs, time schedules for completion and
16 operation, and other information required by the department. The
17 department must approve the application within sixty days if it meets
18 the requirements of this section.

1 (2) The department must issue a sales and use tax exemption
2 certificate for state and local sales and use taxes due under this
3 chapter and chapters 82.12 and 82.14 RCW on the project.

4 (3) Applications and any other information received by the
5 department under this section are not confidential and are subject to
6 disclosure.

7 (4) The exemption authorized under this section applies to:

8 (a) Any project where construction is initiated on or after the
9 effective date of this section and the project is funded with new
10 transportation revenues adopted on or after the effective date of this
11 section; and

12 (b) Any project where construction is initiated on or after July 1,
13 2017, and the project is funded with revenues adopted before the
14 effective date of this section.

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

17 (1) This chapter does not apply to the use of machinery and
18 equipment that becomes a part of a state transportation project or the
19 use of rental equipment for use in a state transportation project.

20 (2) The application requirements and other conditions under section
21 1 of this act apply to this section.

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