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HOUSE BILL 2778

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State of Washington

54th Legislature

1996 Regular Session

By Representatives Mastin, Chappell, Chandler, Honeyford, Foreman, Mulliken, Lisk, Clements, Sheldon and Thompson; by request of Department of Health and Department of Agriculture

Read first time 01/19/96. Referred to Committee on Agriculture & Ecology.

1 AN ACT Relating to sales and use tax exemptions for farmworker  
2 housing; adding a new section to chapter 82.08 RCW; adding a new  
3 section to chapter 82.12 RCW; and declaring an emergency.

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) The tax levied by RCW 82.08.020 shall not apply to charges made  
8 for labor and services rendered by any person in respect to the  
9 constructing, repairing, decorating, or improving of new or existing  
10 buildings or other structures used as farmworker housing, or to sales  
11 of tangible personal property that becomes an ingredient or component  
12 of the buildings or other structures during the course of the  
13 constructing, repairing, decorating, or improving the buildings or  
14 other structures, but only if the buyer provides the seller with an  
15 exemption certificate in a form and manner prescribed by the department  
16 by rule.

17 (2) For purposes of this section and section 2 of this act:

18 (a) "Farmworker" means a person employed by a farmer to plant,  
19 maintain, or harvest an agricultural product; and

1 (b) "Farmer" and "agricultural product" has the same meaning as  
2 given in RCW 82.04.213.

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

5 The provisions of this chapter shall not apply in respect to the  
6 use of tangible personal property that becomes an ingredient or  
7 component of buildings or other structures used as farmworker housing  
8 during the course of constructing, repairing, decorating, or improving  
9 the buildings or other structures by any person. The definitions in  
10 section 1(2) of this act apply to this section.

11 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
12 preservation of the public peace, health, or safety, or support of the  
13 state government and its existing public institutions, and shall take  
14 effect immediately.

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