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**ENGROSSED HOUSE BILL 2954**

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**State of Washington**

**54th Legislature**

**1996 Regular Session**

**By** Representatives Pennington, Kessler, Hymes, Brumsickle, Schoesler, Campbell, Grant, Chappell, Linville, Casada, Morris, Silver, Mulliken, Hatfield, Quall, Costa, Basich, Lambert, D. Schmidt, McMahan, L. Thomas, Koster, Stevens and Scott

Read first time 03/01/96.

1       AN ACT Relating to sales and use tax relief for flood victims;  
2 adding new sections to chapter 82.08 RCW; adding new sections to  
3 chapter 82.12 RCW; providing expiration dates; and declaring an  
4 emergency.

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 shall not apply to sales of the  
9 following:

10       (a) Labor and services rendered in respect to repairing residential  
11 buildings damaged by flooding or constructing new residential buildings  
12 to replace residential buildings destroyed by flooding, if the  
13 buildings are located in a county or Indian Nation listed in  
14 Presidential Disaster Declaration DR-1079-WA or DR-1100-WA as amended;  
15 or

16       (b) Tangible personal property which becomes an ingredient or  
17 component of such residential buildings during the course of such  
18 repair or construction.

19       (2) A person claiming exemption under this section shall:

1 (a) Provide the seller with an exemption certificate in a form and  
2 manner prescribed by the department by rule;

3 (b) Display to the seller a valid Washington driver's license or  
4 other valid identification card that has a photograph of the holder;  
5 and

6 (c) Present to the seller a copy of a letter or other documentation  
7 showing that the buyer is the recipient of federal disaster assistance.

8 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW  
9 to read as follows:

10 (1) The tax levied by RCW 82.08.020 shall not apply to sales of  
11 tangible personal property specified in subsection (2) of this section  
12 to a resident of a county or Indian Nation listed in Presidential  
13 Disaster Declaration DR-1079-WA or DR-1100-WA as amended.

14 (2) Only the following items are exempt under this section, and  
15 only if the item replaces a like item that was lost or destroyed in the  
16 flooding:

17 (a) Upholstered sofas, couches, loveseats, armchairs, and  
18 recliners;

19 (b) Dining tables and chairs;

20 (c) Bed mattresses and foundations;

21 (d) Clothes washers and dryers;

22 (e) Stoves, ranges, and conventional ovens;

23 (f) Refrigerators and freezers;

24 (g) Dishwashers;

25 (h) Garbage disposals and trash compactors;

26 (i) Water heaters; and

27 (j) Private automobiles, when replacing a private automobile that  
28 was registered and licensed under the laws of this state at the time of  
29 the flooding.

30 (3) A person claiming exemption under this section shall:

31 (a) Provide the seller with an exemption certificate in a form and  
32 manner prescribed by the department by rule;

33 (b) Display to the seller a valid Washington driver's license or  
34 other valid identification card that has a photograph of the holder;  
35 and

36 (c) Present to the seller a copy of a letter or other documentation  
37 showing that the buyer is the recipient of federal disaster assistance.

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

3        The provisions of this chapter shall not apply in respect to the  
4 use of tangible personal property which becomes an ingredient or  
5 component of residential buildings during the course of repairing  
6 residential buildings damaged by flooding or constructing new  
7 residential buildings to replace residential buildings destroyed by  
8 flooding, if the buildings are located in a county or Indian Nation  
9 listed in Presidential Disaster Declaration DR-1079-WA or DR-1100-WA as  
10 amended.

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

13       The provisions of this chapter shall not apply in respect to the  
14 use of tangible personal property by a resident of a county or Indian  
15 Nation listed in Presidential Disaster Declaration DR-1079-WA or DR-  
16 1100-WA as amended, if the property is an item listed in section 2(2)  
17 of this act, and the property replaces a like item that was lost or  
18 destroyed in the flooding.

19       NEW SECTION.    **Sec. 5.**    Sections 1 and 3 of this act shall expire  
20 March 31, 1997.    Sections 2 and 4 of this act shall expire September  
21 31, 1996.

22       NEW SECTION.    **Sec. 6.**    This act is necessary for the immediate  
23 preservation of the public peace, health, or safety, or support of the  
24 state government and its existing public institutions, and shall take  
25 effect immediately.

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