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SENATE BILL 6511

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State of Washington                      54th Legislature                      1996 Regular Session

By Senators Loveland and Hale; by request of Governor Lowry

Read first time 01/16/96. Referred to Committee on Ways & Means.

1            AN ACT Relating to sales and use tax exemptions for materials used  
2 in the construction of a laser interferometer gravitational wave  
3 observatory; adding a new section to chapter 82.08 RCW; adding a new  
4 section to chapter 82.12 RCW; and declaring an 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            The tax levied by RCW 82.08.020 shall not apply to sales of  
9 tangible personal property to a consumer as defined in RCW 82.04.190(6)  
10 if the tangible personal property is incorporated into, installed in,  
11 or attached to a building or other structure that is an integral part  
12 of a laser interferometer gravitational wave observatory on which  
13 construction is commenced before December 1, 1996.

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

16            The provisions of this chapter shall not apply in respect to the  
17 use of tangible personal property by a consumer as defined in RCW  
18 82.04.190(6) if the tangible personal property is incorporated into,

1 installed in, or attached to a building or other structure that is an  
2 integral part of a laser interferometer gravitational wave observatory  
3 on which construction is commenced before December 1, 1996.

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

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