
SUBSTITUTE SENATE BILL 6649

State of Washington

54th Legislature

1996 Regular Session

By Senate Committee on Financial Institutions & Housing (originally sponsored by Senators Loveland, Prentice, Rasmussen, Deccio, Newhouse and Sellar; by request of Department of Health and Department of Agriculture)

Read first time 02/02/96.

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 with respect to
9 constructing, repairing, decorating, or improving of new or existing
10 buildings or other structures used as agricultural employee housing, or
11 to sales of tangible personal property that becomes an ingredient or
12 component 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) The exemption provided in this section shall apply only if the
18 housing is built to the current building codes for single-family or

1 multifamily dwellings according to the state building code, chapter
2 19.27 RCW.

3 (3) Any agricultural employee housing built under this section
4 shall be used according to this section for at least five years from
5 the date the housing is approved for occupation.

6 (4) The exemption provided in this section shall not apply to
7 housing built for the occupancy of an employer, family members of an
8 employer, or persons owning stock or shares in a farm partnership or
9 corporation business.

10 (5) For purposes of this section and section 3 of this act:

11 (a) "Agricultural employee" or "employee" has the same meaning as
12 given in RCW 19.30.010;

13 (b) "Agricultural employer" or "employer" has the same meaning as
14 given in RCW 19.30.010; and

15 (c) "Agricultural employee housing" means all facilities provided
16 by the employer for housing the employer's agricultural employees on a
17 year-round or seasonal basis, including bathing, food handling, hand
18 washing, laundry, and toilet facilities, single-family and multifamily
19 dwelling units, and dormitories, and includes labor camps under RCW
20 70.54.110. "Agricultural employee housing" does not include housing
21 regularly provided on a commercial basis to the general public that is
22 provided to agricultural employees on the same terms and conditions as
23 it is provided to the general public.

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

26 (1) The provisions of this chapter shall not apply in respect to
27 the use of tangible personal property that becomes an ingredient or
28 component of buildings or other structures used as agricultural
29 employee housing during the course of constructing, repairing,
30 decorating, or improving the buildings or other structures by any
31 person.

32 (2) The exemption provided in this section shall apply only if the
33 housing is built to the current building codes for single-family or
34 multifamily dwellings according to the state building code, chapter
35 19.27 RCW.

36 (3) Any agricultural employee housing built under this section
37 shall be used according to this section for at least five years from
38 the date the housing is approved for occupation.

1 (4) The exemption provided in this section shall not apply to
2 housing built for the occupancy of an employer, family members of an
3 employer, or persons owning stock or shares in a farm partnership or
4 corporation business.

5 (5) The definitions in section 1(5) of this act apply to this
6 section.

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

--- END ---