
HOUSE BILL 1996

State of Washington

62nd Legislature

2011 Regular Session

By Representatives Zeiger, Blake, Rivers, Finn, Orcutt, Hurst, Short, Sells, Wilcox, and Bailey

Read first time 02/18/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing tax exemptions for storm water
2 mitigation projects; adding a new section to chapter 82.08 RCW; adding
3 a new section to chapter 82.12 RCW; and providing an effective date.

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 does not apply to sales of
8 materials used for storm water mitigation projects. The tax also does
9 not apply to labor and services rendered for the installation or
10 construction of storm water mitigation projects. The exemption is
11 available for a person that contracts with a local government or
12 department of transportation for storm water mitigation projects, and
13 for storm water mitigation projects on private property designed or
14 provided for a person.

15 (2) For the purposes of this section, the following definitions
16 apply:

17 (a) "Local government" means a political subdivision covered by
18 national pollutant discharge elimination system municipal phase I or
19 phase II permits.

1 (b) "Low-impact development" means a storm water management and
2 land use strategy applied at the parcel, subdivision, or drainage area
3 level, that emphasizes conservation and use of on-site natural features
4 integrated with engineered, small scale hydrologic controls to more
5 closely mimic predevelopment hydrologic functions.

6 (c) "Person" has the same meaning as in RCW 82.04.030.

7 (d) "Retrofit" means renovation or improvements associated with and
8 constructed adjacent to or near an existing site, subdivision, or
9 development in order to reduce or eliminate municipal storm water
10 runoff to receiving water bodies.

11 (e) "Storm water facility" includes, but is not limited to, ponds,
12 biofiltration swales, storm water treatment tanks, detention vaults,
13 oil water separators, dry wells, catch basins, filters, pervious
14 asphalt, and rain gardens.

15 (f) "Storm water mitigation projects" means construction or
16 retrofit of a storm water facility, including projects that utilize
17 low-impact development retrofit strategies, or projects that mitigate
18 or prevent storm water pollutants in receiving waters previously
19 remediated under federal or state-approved activities.

20 (3) A person claiming the exemption under this section must claim
21 the exemption in a form and manner prescribed by the department.

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

24 The provisions of this chapter do not apply with respect to the use
25 of materials for storm water mitigation projects on storm water
26 facilities. The provisions of this chapter also do not apply to the
27 use of labor and services rendered for the installation or construction
28 of storm water mitigation projects on storm water facilities. The
29 definitions and requirements in section 1 of this act apply to this
30 section.

31 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2011.

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