

1 **HB 2954 - H AMD 490 WITHDRAWN 3-7-96**

2 By Representatives Pennington and others

3 Strike everything after the enacting clause and insert:

4 "NEW SECTION. **Sec. 1.** A new section is added to chapter
5 82.08 RCW to read as follows:

6 The tax levied by RCW 82.08.020 shall not apply to sales of:

7 (1) Labor and services rendered in respect to repairing
8 residential buildings damaged by flooding or constructing new
9 residential buildings to replace residential buildings destroyed by
10 flooding, if the buildings are located in a county that the
11 governor has declared after June 30, 1995, to be in a disaster area
12 as a result of flooding; or

13 (2) Tangible personal property which becomes an ingredient or
14 component of such residential buildings during the course of such
15 repair or construction, but only if the buyer provides the seller
16 with an exemption certificate in a form and manner prescribed by
17 the department by rule.

18
19 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08
20 RCW to read as follows:

21 (1) The tax levied by RCW 82.08.020 shall not apply to sales
22 of tangible personal property specified in subsection (2) of this
23 section to a resident of a county that the governor has declared
24 after June 30, 1995, to be in a disaster area as a result of
25 flooding.

26 (2) Only the following items are exempt under this section,
27 and only if the item replaces a like item that was lost or
28 destroyed in the flooding and the buyer provides the seller with an
29 exemption certificate in a form and manner prescribed by the
30 department by rule:

1 (a) Upholstered sofas, couches, loveseats, armchairs, and
2 recliners;

3 (b) Dining tables and chairs;

4 (c) Bed mattresses and foundations;

5 (d) Clothes washers and dryers;

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

7 (f) Refrigerators and freezers;

8 (g) Dishwashers;

9 (h) Garbage disposals and trash compactors;

10 (i) Water heaters; and

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

14
15 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12
16 RCW to read as follows:

17 The provisions of this chapter shall not apply in respect to
18 the use of tangible personal property which becomes an ingredient
19 or component of residential buildings during the course of
20 repairing residential buildings damaged by flooding or constructing
21 new residential buildings to replace residential buildings
22 destroyed by flooding, if the buildings are located in a county
23 that the governor has declared after June 30, 1995, to be in a
24 disaster area as a result of flooding.

25
26 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.12
27 RCW to read as follows:

28 The provisions of this chapter shall not apply in respect to
29 the use of tangible personal property by a resident of a county
30 that the governor has declared after June 30, 1995, to be in a
31 disaster area as a result of flooding, if the property if the
32 property is an item listed in section 2(2) of this act, and the

1 property replaces a like item that was lost or destroyed in the
2 flooding.

3

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

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8 NEW SECTION. **Sec. 6.** This act is necessary for the immediate
9 preservation of the public peace, health, or safety, or support of
10 the state government and its existing public institutions, and
11 shall take effect immediately."