

2 **SSB 5157** - H COMM AMD **ADOPTED 4-16-97**  
3 By Committee on Finance

4

5 Strike everything after the enacting clause and insert the  
6 following:

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

9 (1) The tax levied by RCW 82.08.020 shall not apply to sales of the  
10 following:

11 (a) Labor and services rendered in respect to repairing buildings  
12 damaged by a disaster or constructing new buildings to replace  
13 buildings destroyed by a disaster, if the buildings are located in a  
14 county or Indian nation declared as a federal disaster area eligible  
15 for individual assistance during the period September 1, 1995, through  
16 June 30, 1997;

17 (b) Tangible personal property that becomes an ingredient or  
18 component of such buildings during the course of repair or  
19 construction;

20 (c) Private automobiles, when replacing a private automobile that  
21 was damaged by a disaster occurring during the period November 1, 1995,  
22 through June 30, 1997, and the damaged automobile was registered and  
23 licensed under the laws of this state at the time of the disaster.

24 (2) A person claiming exemption under this section shall present to  
25 the department proof showing that he or she has been approved to  
26 receive one or more of the following forms of disaster assistance:

27 (a) Housing assistance grant from the federal emergency management  
28 agency to repair a damaged home;

29 (b) Small business administration loan to repair damages to a  
30 residential or commercial building; or

31 (c) Farm service agency loan to repair damages to farm property.

32 (3) The department shall verify an applicant's eligibility and  
33 issue a special disaster assistance certificate to qualified persons.

34 (4) A person claiming this exemption at the time of sale shall:

35 (a) Provide the seller with a copy of his or her special disaster  
36 assistance certificate; and

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

4 (c) Complete an exemption certificate in a form and manner  
5 prescribed by the department. The exemption certificate must contain  
6 the name, address, and telephone number of the buyer, and a list of  
7 items purchased, price of the items, and the date of the purchase.

8 (5) The seller shall retain a copy of the exemption certificate and  
9 the special disaster assistance certificate.

10 (6) This section expires July 1, 1998.

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

13 (1) The provisions of this chapter do not apply in respect to the  
14 use of:

15 (a) Tangible personal property that becomes an ingredient or  
16 component of buildings during the course of repairing buildings to  
17 replace buildings destroyed by a disaster, if the buildings are located  
18 in a county or Indian nation declared as a federal disaster area  
19 eligible for individual assistance during the period November 1, 1995,  
20 through June 30, 1997;

21 (b) A private automobile, if the automobile replaces a private  
22 automobile that was damaged by a disaster occurring during the period  
23 November 1, 1995, through June 30, 1997, and the automobile was  
24 registered and licensed under the laws of this state at the time of the  
25 disaster.

26 (2) This section expires July 1, 1998.

27 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
28 preservation of the public peace, health, or safety, or support of the  
29 state government and its existing public institutions, and takes effect  
30 July 1, 1997."

31 Correct the title accordingly.

--- END ---