

2 **SB 5193 - H AMD 576 ADOPTED 4-14-97**

3 By Representative Chandler

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

7 "Sec. 1. RCW 82.08.02745 and 1996 c 117 s 1 are each amended to  
8 read as follows:

9 (1) The tax levied by RCW 82.08.020 shall not apply to charges made  
10 for labor and services rendered by any person in respect to the  
11 constructing, repairing, decorating, or improving of new or existing  
12 buildings or other structures used as agricultural employee housing, or  
13 to sales of tangible personal property that becomes an ingredient or  
14 component of the buildings or other structures during the course of the  
15 constructing, repairing, decorating, or improving the buildings or  
16 other structures, but only if the buyer provides the seller with an  
17 exemption certificate in a form and manner prescribed by the department  
18 by rule.

19 (2) The exemption provided in this section for agricultural  
20 employee housing provided to year-round employees of the agricultural  
21 employer, only applies if that housing is built to the current building  
22 code for single-family or multifamily dwellings according to the state  
23 building code, chapter 19.27 RCW.

24 (3) Any agricultural employee housing built under this section  
25 shall be used according to this section for at least five consecutive  
26 years from the date the housing is approved for ((~~occupation~~))  
27 occupancy, or the full amount of tax otherwise due shall be immediately  
28 due and payable together with interest, but not penalties, from the  
29 date the housing is approved for occupancy until the date of payment.  
30 If at any time agricultural employee housing that is not located on  
31 agricultural land ceases to be used in the manner specified in  
32 subsection (2) of this section, the full amount of tax otherwise due  
33 shall be immediately due and payable with interest, but not penalties,  
34 from the date the housing ceases to be used as agricultural employee  
35 housing until the date of payment.

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) For purposes of this section and RCW 82.12.02685:

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

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

10 (c) "Agricultural employee housing" means all facilities provided  
11 by ~~((the))~~ an agricultural employer, housing authority, local  
12 government, state or federal agency, nonprofit community or  
13 neighborhood-based organization that is exempt from income tax under  
14 section 501(c) of the internal revenue code of 1986 (26 U.S.C. Sec.  
15 501(c)), or for-profit provider of housing for housing ~~((the~~  
16 ~~employer's))~~ agricultural employees on a year-round or seasonal basis,  
17 including bathing, food handling, hand washing, laundry, and toilet  
18 facilities, single-family and multifamily dwelling units and  
19 dormitories, and includes labor camps under RCW 70.54.110.  
20 "Agricultural employee housing" does not include housing regularly  
21 provided on a commercial basis to the general public ~~((that is provided~~  
22 ~~to agricultural employees on the same terms and conditions as it is~~  
23 ~~provided to the general public))~~. "Agricultural employee housing" does  
24 not include housing provided by a housing authority unless at least  
25 eighty percent of the occupants are agricultural employees whose  
26 adjusted income is less than fifty percent of median family income,  
27 adjusted for household size, for the county where the housing is  
28 provided.

29 **Sec. 2.** RCW 82.12.02685 and 1996 c 117 s 2 are each amended to  
30 read as follows:

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

37 (2) The exemption provided in this section for agricultural  
38 employee housing provided to year-round employees of the agricultural

1 employer, only applies if that housing is built to the current building  
2 code for single-family or multifamily dwellings according to the state  
3 building code, chapter 19.27 RCW.

4 (3) Any agricultural employee housing built under this section  
5 shall be used according to this section for at least five consecutive  
6 years from the date the housing is approved for (~~occupation~~)  
7 occupancy, or the full amount of a tax otherwise due shall be  
8 immediately due and payable together with interest, but not penalties,  
9 from the date the housing is approved for occupancy until the date of  
10 payment. If at any time agricultural employee housing that is not  
11 located on agricultural land ceases to be used in the manner specified  
12 in subsection (2) of this section, the full amount of tax otherwise due  
13 shall be immediately due and payable with interest, but not penalties,  
14 from the date the housing ceases to be used as agricultural employee  
15 housing until the date of payment.

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

20 (5) The definitions in RCW 82.08.02745(5) apply to this section.

21 NEW SECTION. Sec. 3. This act is necessary for the immediate  
22 preservation of the public peace, health, or safety, or support of the  
23 state government and its existing public institutions, and takes effect  
24 immediately."

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