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HOUSE BILL 1779

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State of Washington

55th Legislature

1997 Regular Session

By Representatives Bush, Mason, Mastin, Smith, Mulliken, Sullivan, Conway, Radcliff, Cooke, Skinner, Ballasiotes, Thompson, Mielke, Lambert, Cole, Costa, Keiser, D. Schmidt, Morris, Linville, Scott, Blalock, Wensman, O'Brien, Dunn and Butler

Read first time 02/07/97. Referred to Committee on Finance.

1 AN ACT Relating to excise tax exemptions for purchases by school  
2 districts and educational service districts; adding a new section to  
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and  
4 providing an effective date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

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

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of  
9 goods and services to school districts or educational service  
10 districts.

11 (2) For purposes of this section and section 2 of this act:

12 (a) "Educational service district" means a district established  
13 under chapter 28A.310 RCW.

14 (b) "Goods and services" means everything except:

15 (i) Property, labor, and services used, consumed, or rendered for  
16 constructing, repairing, decorating, or improving of new or existing  
17 buildings or other structures under, upon, or above real property,  
18 including the installing or attaching property therein or thereto,

1 whether or not such property becomes a part of the realty by virtue of  
2 installation; and

3 (ii) Clearing of land and moving of earth.

4 (c) "School district" means a district established under chapter  
5 28A.315 RCW.

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

8 (1) The provisions of this chapter do not apply in respect to the  
9 use of goods and services by school districts or educational service  
10 districts.

11 (2) For purposes of this section, "educational service district,"  
12 "goods and services," and "school district" are defined as provided in  
13 section 1 of this act

14 NEW SECTION. **Sec. 3.** This act takes effect October 1, 1997.

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