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HOUSE BILL 1794

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State of Washington                      55th Legislature                      1997 Regular Session

By Representatives Pennington, Hatfield and Mielke

Read first time 02/10/97. Referred to Committee on Finance.

1            AN ACT Relating to exempting jail construction from sales and use  
2 taxes; adding a new section to chapter 82.08 RCW; and adding a new  
3 section to chapter 82.12 RCW.

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

8            (1) Items that become components of a jail as defined in RCW  
9 70.48.020; or

10           (2) Labor and services rendered for constructing, repairing,  
11 decorating, or improving a jail as defined in RCW 70.48.020.

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

14           The provisions of this chapter do not apply in respect to the use  
15 of items that become components of a jail as defined in RCW 70.48.020.

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