
SENATE BILL 5080

State of Washington

55th Legislature

1997 Regular Session

By Senators Kohl, Franklin, Haugen, Hargrove, Fairley, Rasmussen, Bauer, Sheldon, Winsley, Goings, Brown, Patterson and Zarelli

Read first time 01/14/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to sales and use tax exemptions for the replacement
2 of property damaged during extreme weather conditions; adding a new
3 section to chapter 82.08 RCW; adding a new section to chapter 82.12
4 RCW; and declaring an emergency

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 before
9 December 31, 1997, of the following:

10 (a) Labor and services rendered in respect to repair or replacement
11 of residential buildings damaged or destroyed as a result of weather
12 conditions occurring between December 15, 1996, and January 15, 1997;

13 (b) Tangible personal property that becomes an ingredient or
14 component of the residential buildings during the course of the repair
15 or replacement; and

16 (c) The following tangible personal property purchased to replace
17 property damaged or destroyed as a result of weather conditions
18 occurring between December 15, 1996, and January 15, 1997:

- 1 (i) Upholstered sofas, couches, loveseats, armchairs, and
2 recliners;
- 3 (ii) Dining tables and chairs;
- 4 (iii) Bed mattresses and foundations;
- 5 (iv) Clothes washers and dryers;
- 6 (v) Stoves, ranges, and conventional ovens;
- 7 (vi) Refrigerators and freezers;
- 8 (vii) Dishwashers;
- 9 (viii) Garbage disposals and trash compactors;
- 10 (ix) Water heaters; and
- 11 (x) Private automobiles, if replacing a private automobile that was
12 registered and licensed in this state at the time of the damage or
13 destruction.
- 14 (3) A person claiming exemption under this section shall:
- 15 (a) Provide the seller with an exemption certificate in a form and
16 manner prescribed by the department by rule;
- 17 (b) Display to the seller a valid Washington driver's license or
18 other valid identification card that has a photograph of the holder;
19 and
- 20 (c) Present to the seller such proof of loss as the department may
21 require by rule.

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

24 The provisions of this chapter do not apply in respect to the use
25 of tangible personal property purchased or acquired between December
26 15, 1996, and January 15, 1997, that would be exempt from sales tax
27 under section 1 of this act if the property were purchased or acquired
28 in a retail sale in this state.

29 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
30 preservation of the public peace, health, or safety, or support of the
31 state government and its existing public institutions, and takes effect
32 immediately.

--- END ---