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SENATE BILL 5356

State of Washington 55th Legislature 1997 Regular Session

By Senators Patterson, McAuliffe, Strannigan, Roach, Brown, Oke, Sheldon, Bauer, Franklin, Benton, Wojahn, Kline, Winsley, Rasmussen and Schow

Read first time 01/24/97. Referred to Committee on Ways & Means.

- 1 AN ACT Relating to excise tax exemptions for school construction
- 2 projects; 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 <u>NEW SECTION.</u> **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 public school, as defined in
- 9 RCW 28A.150.010; or
- 10 (2) Labor and services rendered for constructing, repairing,
- 11 decorating, or improving a public school, as defined in RCW
- 12 28A.150.010.
- 13 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 82.12 RCW
- 14 to read as follows:

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- 1 The provisions of this chapter do not apply in respect to the use
- 2 of items that become components of a public school, as defined in RCW
- 3 28A.150.010.

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