
SENATE BILL 5377

State of Washington **55th Legislature** **1997 Regular Session**

By Senators Wood, Haugen, Oke, Prentice, Sellar and Rasmussen

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

1 AN ACT Relating to sales and use tax exemption for labor and
2 property used in relation to railroad property and fuel used in rail
3 transportation; adding new sections to chapter 82.08 RCW; and adding
4 new sections to chapter 82.12 RCW.

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 The tax levied by RCW 82.08.020 does not apply to the sale of or
9 charge made for labor and service rendered and property purchased or
10 used in respect to the building, repairing, rehabilitating, improving,
11 maintaining, or expanding of rail transportation rights of way, tracks,
12 signals, bridges, tunnels, trestles, or facilities, including switching
13 yards, terminals, and the sites of those facilities.

14 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW
15 to read as follows:

16 The tax levied by RCW 82.08.020 does not apply to sales of fuel for
17 use in rail transportation.

1 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12 RCW
2 to read as follows:

3 This chapter does not apply in respect to the use of property
4 purchased or used in respect to the building, repairing,
5 rehabilitating, improving, maintaining, or expanding of rail
6 transportation rights of way, tracks, signals, bridges, tunnels,
7 trestles, or facilities, including switching yards, terminals, and the
8 sites of those facilities.

9 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.12 RCW
10 to read as follows:

11 The tax levied by RCW 82.12.020 does not apply to the use of fuel
12 in rail transportation.

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