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SENATE BILL 5704

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State of Washington                      55th Legislature                      1997 Regular Session

By Senators Finkbeiner, Brown and Strannigan

Read first time 02/07/97. Referred to Committee on Ways & Means.

1            AN ACT Relating to providing tax exemptions for nonnuclear thermal  
2 electric generating facilities; adding a new section to chapter 82.08  
3 RCW; and adding a new 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            (1) The tax levied by RCW 82.08.020 does not apply to the sale of  
8 fuel used to power a nonnuclear thermal electric generating facility.

9            (2) The tax levied by RCW 82.08.020 does not apply to:

10           (a) Sales of tangible personal property for construction or  
11 installation of air pollution control facilities at a thermal electric  
12 generation facility; and

13           (b) Sales of, cost of, or charges made for labor and services  
14 performed in respect to the construction or installation of air  
15 pollution control facilities at a thermal electric generation facility.

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

1       (1) The provisions of this chapter do not apply with respect to the  
2 use of fuel used to power a nonnuclear thermal electric generating  
3 facility.

4       (2) The provisions of this chapter do not apply with respect to:

5       (a) The use of tangible personal property for construction or  
6 installation of air pollution control facilities at a thermal electric  
7 generation facility; and

8       (b) The use of labor and services performed in respect to the  
9 construction or installation of air pollution control facilities at a  
10 thermal electric generation facility.

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