
SENATE BILL 5777

State of Washington

55th Legislature

1997 Regular Session

By Senator Swecker

Read first time 02/12/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to tax exemptions for materials used in repair
2 processes; 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 materials consumed in a repair process that were purchased by the
9 person performing the repairs and that were subject to deferred sales
10 tax even though the materials were separately charged to the person's
11 customer.

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

14 The tax imposed by this chapter does not apply in respect to the
15 use of materials consumed in a repair process that were purchased by
16 the person performing the repairs and that were subject to deferred

1 sales tax even though the materials were separately charged to the
2 person's customer.

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