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**SENATE BILL 6295**

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**State of Washington                      55th Legislature                      1998 Regular Session**

**By Senators Benton, Patterson, T. Sheldon and Oke**

Read first time 01/15/98. Referred to Committee on Transportation.

1            AN ACT Relating to tax exemptions for transportation facilities;  
2 amending RCW 82.08.02569 and 82.12.02569; adding a new section to  
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; creating  
4 a new section; and providing an effective date.

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 charges made for  
9 labor and services rendered by any person in respect to the building,  
10 repairing, or improving of any street, place, road, highway, easement,  
11 right of way, mass public transportation terminal or parking facility,  
12 bridge, tunnel, or trestle that is owned by the state, by a municipal  
13 corporation or political subdivision of the state, or by the United  
14 States, and that is used or to be used primarily for foot or vehicular  
15 traffic including mass transportation vehicles of any kind, or to sales  
16 of tangible personal property that becomes an ingredient or component  
17 of the street, place, road, highway, easement, right of way, mass  
18 public transportation terminal or parking facility, bridge, tunnel, or  
19 trestle during the course of the building, repairing, or improving of

1 the street, place, road, highway, easement, right of way, mass public  
2 transportation terminal or parking facility, bridge, or tunnel, but  
3 only if the buyer provides the seller with an exemption certificate in  
4 a form and manner prescribed by the department by rule.

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

7 The provisions of this chapter do not apply in respect to the use  
8 of tangible personal property that becomes an ingredient or component  
9 of any street, place, road, highway, easement, right of way, mass  
10 public transportation terminal or parking facility, bridge, tunnel, or  
11 trestle that is owned by the state, by a municipal corporation or  
12 political subdivision of the state, or by the United States, and that  
13 is used or to be used primarily for foot or vehicular traffic including  
14 mass transportation vehicles of any kind, or to sales of tangible  
15 personal property that becomes an ingredient or component of the  
16 street, place, road, highway, easement, right of way, mass public  
17 transportation terminal or parking facility, bridge, tunnel, or trestle  
18 during the course of the building, repairing, or improving of the  
19 street, place, road, highway, easement, right of way, mass public  
20 transportation terminal or parking facility, bridge, or tunnel by any  
21 person.

22 **Sec. 3.** RCW 82.08.02569 and 1996 c 113 s 1 are each amended to  
23 read as follows:

24 The tax levied by RCW 82.08.020 shall not apply to sales of  
25 tangible personal property to a consumer as defined in RCW  
26 82.04.190(~~((+6+))~~) (5) if the tangible personal property is incorporated  
27 into, installed in, or attached to a building or other structure that  
28 is an integral part of a laser interferometer gravitational wave  
29 observatory on which construction is commenced before December 1, 1996.

30 **Sec. 4.** RCW 82.12.02569 and 1996 c 113 s 2 are each amended to  
31 read as follows:

32 The provisions of this chapter shall not apply in respect to the  
33 use of tangible personal property by a consumer as defined in RCW  
34 82.04.190(~~((+6+))~~) (5) if the tangible personal property is incorporated  
35 into, installed in, or attached to a building or other structure that

1 is an integral part of a laser interferometer gravitational wave  
2 observatory on which construction is commenced before December 1, 1996.

3 NEW SECTION. **Sec. 5.** The department of revenue shall adopt rules  
4 to administer this act.

5 NEW SECTION. **Sec. 6.** This act takes effect July 1, 1998.

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