

5080

Sponsor(s): Senators Kohl, Franklin, Haugen, Hargrove, Fairley, Rasmussen, Bauer, Sheldon, Winsley, Goings, Brown, Patterson and Zarelli

Brief Title: Providing sales and use tax exemptions for property damaged during extreme weather conditions.

SB 5080 - DIGEST

Declares that the tax levied by RCW 82.08.020 does not apply to sales before December 31, 1997, of the following: (1) Labor and services rendered in respect to repair or replacement of residential buildings damaged or destroyed as a result of weather conditions occurring between December 15, 1996, and January 15, 1997;

(2) tangible personal property that becomes an ingredient or component of the residential buildings during the course of the repair or replacement; and

(3) tangible personal property purchased to replace property damaged or destroyed as a result of weather conditions occurring between December 15, 1996, and January 15, 1997.

Declares that the provisions of chapter 82.12 RCW do not apply in respect to the use of tangible personal property purchased or acquired between December 15, 1996, and January 15, 1997, that would be exempt from sales tax.