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SENATE BILL 5350

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State of Washington                      56th Legislature                      1999 Regular Session

By Senators Zarelli, Kohl-Welles, Benton and Stevens

Read first time 01/20/1999. Referred to Committee on Ways & Means.

1            AN ACT Relating to sales and use tax relief for disaster victims;  
2 adding new sections to chapter 82.08 RCW; and adding new sections to  
3 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 shall not apply to charges made for  
8 labor and services rendered with respect to repairing damaged  
9 residential buildings or constructing new residential buildings to  
10 replace residential buildings destroyed by inclement weather, if the  
11 buildings are located in a county that the governor has declared to be  
12 in a disaster area as a result of the inclement weather, or to sales of  
13 tangible personal property which becomes an ingredient or component of  
14 such residential buildings during the course of such repair or  
15 construction, but only if the buyer provides the seller with an  
16 exemption certificate in a form and manner prescribed by the department  
17 by rule.

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

3        The tax levied by RCW 82.08.020 shall not apply to sales of  
4 tangible personal property to a resident of a county that the governor  
5 has declared to be in a disaster area as a result of inclement weather,  
6 if the property replaces household goods, personal effects, or private  
7 automobiles, lost or destroyed in the inclement weather, but only if  
8 the buyer provides the seller with an exemption certificate in a form  
9 and manner prescribed by the department by rule.

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

12       The provisions of this chapter shall not apply in respect to the  
13 use of tangible personal property which becomes an ingredient or  
14 component of residential buildings during the course of repairing  
15 residential buildings or constructing new residential buildings to  
16 replace residential buildings damaged or destroyed by inclement  
17 weather, if the buildings are located in a county that the governor has  
18 declared to be in a disaster area as a result of the inclement weather.

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

21       The provisions of this chapter shall not apply in respect to the  
22 use of tangible personal property by a resident of a county that the  
23 governor has declared to be in a disaster area as a result of inclement  
24 weather, if the property replaces household goods, personal effects, or  
25 private automobiles, lost or destroyed due to the inclement weather.

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