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HOUSE BILL 1500

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State of Washington

57th Legislature

2001 Regular Session

By Representatives Dickerson, Pennington, Morris, Van Luven, Conway, Santos and Dunn

Read first time 01/29/2001. Referred to Committee on Finance.

1 AN ACT Relating to exempting certain assembly activities from the  
2 business and occupation tax on manufacturing; adding a new section to  
3 chapter 82.04 RCW; and providing an effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW  
6 to read as follows:

7 The tax imposed under RCW 82.04.240 does not apply to the assembly  
8 of an article from pumping equipment, motor equipment, or compressor  
9 equipment, including starters, controls, couplings, blowers, and other  
10 accessories for this equipment, if some of the equipment and  
11 accessories are purchased from another person and the amount paid for  
12 the purchased equipment and accessories is at least eighty percent of  
13 the cost of the goods sold, based on materials, labor, and direct  
14 overhead.

15 NEW SECTION. **Sec. 2.** This act takes effect October 1, 2001.

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