
HOUSE BILL 2937

State of Washington 57th Legislature 2002 Regular Session

By Representatives Benson, Ahern, Mielke, Delvin, Esser and Barlean

Read first time . Referred to Committee on .

1 AN ACT Relating to excise tax exemptions for research and
2 development expenditures by universities; adding a new section to
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and
4 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 (1) The tax levied by RCW 82.08.020 does not apply to sales of
9 articles of tangible personal property or construction services
10 purchased for research and development purposes by a university.

11 (2) The definitions in this subsection apply for the purposes of
12 this section and section 2 of this act.

13 (a) "Construction service" means any sale or charge made for
14 tangible personal property consumed or for labor and services rendered
15 in respect to any activity specified in RCW 82.04.050(2) (b) or (c).

16 (b) "Research and development" has the meaning provided in RCW
17 82.63.010.

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

3 (1) The provisions of this chapter do not apply in respect to the
4 use of tangible personal property acquired for research and development
5 purposes by a university.

6 (2) The definitions in section 1 of this act apply to this section.

7 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2002.

--- END ---