
HOUSE BILL 3142

State of Washington 59th Legislature 2006 Regular Session

By Representatives Eickmeyer, Sump, McCoy, Chase, Dunn and Upthegrove

Read first time 01/23/2006. Referred to Committee on Select
Committee on Hood Canal.

1 AN ACT Relating to sales and use tax exemptions for on-site sewage
2 disposal systems in aquatic rehabilitation zones; adding a new section
3 to 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 The tax levied by RCW 82.08.020 does not apply to sales of labor
9 and services rendered in respect to construction or installation of an
10 eligible on-site sewage disposal system, tangible personal property
11 incorporated as an ingredient or component of an eligible on-site
12 sewage disposal system, or extended warranties for ingredients or
13 components of an eligible on-site sewage disposal system. For the
14 purposes of this section, "eligible on-site sewage disposal system"
15 means an on-site sewage disposal system constructed or installed in the
16 aquatic rehabilitation zone established in RCW 90.88.010(2) under a
17 permit issued by a local health officer. An exemption under this
18 section is available only when the buyer provides the seller with an

1 exemption certificate in a form and manner prescribed by the
2 department. The seller must retain a copy of the certificate for the
3 seller's files.

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

6 The provisions of this chapter do not apply with respect to the use
7 of labor and services rendered in respect to construction or
8 installation of an eligible on-site sewage disposal system, tangible
9 personal property incorporated as an ingredient or component of an
10 eligible on-site sewage disposal system, or extended warranties for
11 ingredients or components of an eligible on-site sewage disposal
12 system. For the purposes of this section "eligible on-site sewage
13 disposal system" has the meaning provided in section 1 of this act.

14 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2006.

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