

HB 3210 - DIGEST

Finds that the state sales tax on construction labor and services contributes to the high cost of housing in many Washington counties, and that eliminating this tax will reduce housing prices. The legislature also recognizes that the Washington state tax structure study committee suggested that exempting construction labor from the state sales tax would improve economic vitality and harmonize Washington's sales tax provisions with other nearby states.

Declares an intent to make housing more affordable for first-time home buyers in counties where housing is currently not affordable for first-time home buyers. The legislature intends to do this by eliminating the state sales tax on construction labor and services in counties where the first-time buyer housing affordability index demonstrates that housing is not affordable for first-time home buyers.