
SUBSTITUTE HOUSE BILL 1323

State of Washington 60th Legislature 2007 Regular Session

By House Committee on Finance (originally sponsored by Representatives McIntire, Pettigrew, Pedersen and Dunn)

READ FIRST TIME 02/12/07.

1 AN ACT Relating to excise tax relief for certain limited purpose
2 public corporations, commissions, and authorities; adding a new section
3 to chapter 82.04 RCW; adding a new section to chapter 82.08 RCW; and
4 adding a new section to chapter 82.12 RCW.

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

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

8 This chapter does not apply to public corporations, commissions, or
9 authorities created under RCW 35.21.660 or 35.21.730 for amounts
10 derived from sales of tangible personal property and services to:

11 (1) A limited liability company in which the corporation,
12 commission, or authority is the managing member;

13 (2) A limited partnership in which the corporation, commission, or
14 authority is the general partner; or

15 (3) A single asset entity required under any federal, state, or
16 local governmental housing assistance program, which is controlled
17 directly or indirectly by the corporation, commission, or authority.

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

3 (1) The tax imposed by RCW 82.08.020 does not apply to sales of
4 tangible personal property and services provided by a public
5 corporation, commission, or authority created under RCW 35.21.660 or
6 35.21.730 to an eligible entity.

7 (2) For purposes of this section, "eligible entity" means a limited
8 liability company, a limited partnership, or a single asset entity,
9 described in section 1 of this act.

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

12 (1) The provisions of this chapter do not apply with respect to the
13 use of tangible personal property and services provided by a public
14 corporation, commission, or authority created under RCW 35.21.660 or
15 35.21.730 to an eligible entity.

16 (2) For purposes of this section, "eligible entity" means a limited
17 liability company, a limited partnership, or a single asset entity,
18 described in section 1 of this act.

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