
HOUSE BILL 1323

State of Washington 60th Legislature 2007 Regular Session

By Representatives McIntire, Pettigrew, Pedersen and Dunn

Read first time 01/17/2007. Referred to Committee on Finance.

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 providing 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 The tax levied by RCW 82.08.020 does not apply to sales by a public
4 corporation, commission, or authority created under RCW 35.21.660 or
5 35.21.730 if the gross proceeds of sales are exempt from tax under
6 section 1 of this act.

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

9 The provisions of this chapter do not apply in respect to the use
10 of tangible personal property and labor and services provided by a
11 public corporation, commission, or authority created under RCW
12 35.21.660 or 35.21.730 if the gross proceeds of sales for the tangible
13 personal property and labor and services are exempt from tax under
14 section 1 of this act.

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