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HOUSE BILL 3239

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State of Washington                      60th Legislature                      2008 Regular Session

By Representatives Condotta, Dunn, and Armstrong

Read first time 01/25/08. Referred to Committee on Finance.

1            AN ACT Relating to the sales and use taxation of materials and  
2 services provided under the weatherization assistance program; adding  
3 a new section to chapter 82.08 RCW; and adding a new section to chapter  
4 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 82.08 RCW  
7 to read as follows:

8            (1) The tax imposed by RCW 82.08.020 does not apply to sales of  
9 tangible personal property or labor and services used in the  
10 weatherization of a residence under the weatherization assistance  
11 program under chapter 70.164 RCW.

12            (2) The exemption is available only when the buyer provides the  
13 seller with an exemption certificate in a form and manner prescribed by  
14 the department. The seller must retain a copy of the certificate for  
15 the seller's files.

16            (3) The definitions in RCW 70.164.020 apply to this section.

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

1           (1) The provisions of this chapter do not apply to the use of  
2 tangible personal property or labor and services used in the  
3 weatherization of a residence under the weatherization assistance  
4 program under chapter 70.164 RCW.

5           (2) The definitions in RCW 70.164.020 apply to this section.

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