

HB 3138-S - DIGEST

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Provides the tax levied by RCW 82.08.020 does not apply to sales of tangible personal property and labor and services used for constructing, repairing, decorating, or rebuilding a residence or associated structures that was owned and occupied by an eligible person as a principal place of residence during calendar year 2007, when the construction, repair, decorating, or rebuilding is as a result of flood damage occurring during December 2007.

Provides chapter 82.12 RCW does not apply with respect to the use of tangible personal property and labor and services for constructing, repairing, decorating, or rebuilding a residence that was owned and occupied by an eligible person as a principal place of residence during calendar year 2007, when the construction, repair, decorating, or rebuilding is as a result of flood damage occurring during December 2007.