
SENATE BILL 5907

State of Washington 54th Legislature 1995 Regular Session

By Senators Rasmussen, West, Sheldon, Finkbeiner, Loveland and Long

Read first time 02/13/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to a use tax exemption for custom designed and
2 constructed equipment used in manufacturing; adding a new section to
3 chapter 82.12 RCW; providing an effective date; and declaring an
4 emergency.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.12 RCW
7 to read as follows:

8 This chapter shall not apply to specialized equipment used in
9 manufacturing if all of the following apply:

10 (1) The equipment is of original design and is not otherwise
11 available;

12 (2) Sales tax has been paid on all of the materials and components
13 used in the construction of the equipment;

14 (3) The equipment is primarily designed and assembled by the same
15 firm that uses the equipment for manufacturing other items; and

16 (4) The value of the equipment, assuming a reasonable cost for
17 labor and overhead of the firm that designed and assembled the
18 equipment, does not exceed fifty thousand dollars.

1 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
2 preservation of the public peace, health, or safety, or support of the
3 state government and its existing public institutions, and shall take
4 effect July 1, 1995.

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