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**SENATE BILL 5428**

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**State of Washington**                      **64th Legislature**                      **2015 Regular Session**

**By** Senators Ericksen, Baumgartner, and Benton

Read first time 01/21/15. Referred to Committee on Transportation.

1            AN ACT Relating to a sales and use tax exemption provided to the  
2 state on highway-related construction; adding a new section to  
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and  
4 creating a new section.

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  
7 RCW to read as follows:

8            The tax levied by RCW 82.08.020 does not apply to purchases, or  
9 portions of purchases, for highway construction, maintenance, or  
10 improvement of facilities owned by the state. The exemption under  
11 this section is available only when the buyer provides the seller  
12 with an exemption certificate in a form and manner prescribed by the  
13 department. The seller must retain a copy of the certificate for the  
14 seller's files.

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

17            The provisions of this chapter do not apply with respect to the  
18 use of any items used for highway construction, maintenance, or  
19 improvement of a facility owned by the state.

1        NEW SECTION.        **Sec. 3.**        The provisions of this act do not  
2        constitute a tax preference as defined in RCW 82.32.805 and are not  
3        subject to the provisions of RCW 82.32.805 or 82.32.808.

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