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HOUSE BILL 1913

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State of Washington                      54th Legislature                      1995 Regular Session

By Representatives Van Luven, Sheldon and Smith

Read first time 02/14/95. Referred to Committee on Finance.

1            AN ACT Relating to taxation of equipment and services used by film  
2 and video production companies; adding a new section to chapter 82.08  
3 RCW; adding a new section to chapter 82.12 RCW; providing an effective  
4 date; and declaring an 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 82.08 RCW  
7 to read as follows:

8            (1) The tax levied by RCW 82.08.020 shall not apply to:

9            (a) The rental of motion picture, video, electrical, lighting, or  
10 related equipment to a film or video production business.

11            (b) The sale of film or video processing, editing, copying, or  
12 similar services to a film or video production business.

13            (2) As used in this section, "film or video production business"  
14 means a person engaged in the production of motion pictures and video  
15 tapes for exhibition, broadcast, or sale, including but not limited to  
16 entertainment, documentary, advertising, educational, industrial, and  
17 religious films.

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

3        The provisions of this chapter shall not apply in respect to the  
4 use of motion picture, video, electrical, lighting, and related  
5 equipment by a film or video production business as defined in section  
6 1 of this act.

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

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