
HOUSE BILL 2774

State of Washington

54th Legislature

1996 Regular Session

By Representatives Casada, Pelesky, Hickel, Mitchell, Talcott, Huff, Carrell, B. Thomas, Silver and Thompson

Read first time 01/19/96. Referred to Committee on Finance.

1 AN ACT Relating to excise taxation of imprinting advertising on
2 sporting goods; amending RCW 82.04.120; and providing an effective
3 date.

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

5 **Sec. 1.** RCW 82.04.120 and 1989 c 302 s 201 are each amended to
6 read as follows:

7 (1) "To manufacture" embraces all activities of a commercial or
8 industrial nature wherein labor or skill is applied, by hand or
9 machinery, to materials so that as a result thereof a new, different or
10 useful substance or article of tangible personal property is produced
11 for sale or commercial or industrial use, and shall include the
12 production or fabrication of special made or custom made articles.

13 (2) "To manufacture" shall not include:

14 (a) Conditioning of seed for use in planting or activities which
15 consist of cutting, grading, or ice glazing seafood which has been
16 cooked, frozen or canned outside this state.

17 (b) Printing, stamping, or otherwise applying logos or advertising
18 messages on sporting goods.

1 NEW SECTION. **Sec. 2.** This act shall take effect July 1, 1996.

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