
BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: S-4566.1/02

ATTY/TYPIST: SCG:mos

BRIEF DESCRIPTION:

2 SSB 6822 - S AMD
3 By Senator Rossi

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5 Strike everything after the enacting clause and insert the
6 following:

7 NEW SECTION. Sec. 1. A new section is added to chapter 82.08 RCW
8 to read as follows:

9 (1) The tax levied by RCW 82.08.020 shall not apply to the sale of
10 printed material distributed through the United States mail at no cost
11 to the recipient. As proof of exemption, the buyer must provide the
12 seller with an exemption certificate in a form and manner prescribed by
13 the department.

14 (2) For purposes of this section:

15 (a) "Printed material" means human-readable information produced on
16 paper via offset-lithography, letterpress, gravure, or similar
17 processes. It includes pamphlets, flyers, brochures, catalogs,
18 letters, circulars, and coupon books.

19 (b) "At no cost to the recipient" means the recipient is not
20 charged or billed for the printed material and/or gives no
21 consideration in exchange for the printed material.

22 (c) "Recipient" is a person, other than the buyer of the printed
23 material, to whom the printed material is distributed.

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

26 (1) The provisions of this chapter shall not apply in respect to
27 the use of printed material that is distributed through the United
28 States mail at no cost to the recipient.

29 (2) The definitions in section 1 of this act apply to this
30 section."

1 **SSB 6822** - S AMD
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4 On page 1, line 1 of the title, after "to" strike the remainder of
5 the title and insert "exempting printed sales messages and related
6 services from sales and use taxation; adding a new section to chapter
7 82.08 RCW; and adding a new section to chapter 82.12 RCW."

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