

HB 1129 - H AMD 1004

By Representative Dickerson

ADOPTED 02/13/2008

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** The legislature finds that zoological
4 facilities in Washington serve a public purpose by providing
5 educational and recreational opportunities for Washington citizens and
6 spurring economic development in the state. The legislature also finds
7 that private funds are critical to the survival of zoological
8 facilities. The legislature intends to provide certain excise tax
9 relief to such zoological facilities in order to further their public
10 purpose and stimulate economic development.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
12 to read as follows:

13 (1) For the purposes of this section, the term "zoological
14 facility" means a facility accredited by the association of zoos and
15 aquariums or a nonprofit facility operating for the purpose of
16 conserving endangered or threatened species and operated exclusively
17 for the purpose of providing zoological exhibitions, presentations,
18 performances, or education programs.

19 (2) In computing tax there may be deducted from the measure of tax
20 by persons subject to payment of the tax on manufacturing under RCW
21 82.04.240 the value of articles to the extent manufacturing activities
22 are undertaken by a zoological facility accredited by the association
23 of zoos and aquariums or a nonprofit facility operating for the purpose
24 of conserving endangered or threatened species solely for the purpose
25 of manufacturing articles for use by the zoological facility in
26 displaying or presenting zoological exhibitions, presentations,
27 performances, or education programs.

28 (3) In computing tax there may be deducted from the measure of tax
29 those amounts received:

1 (a) By a zoological facility, which represents income derived from
2 business activities conducted by the facility; or

3 (b) From the United States or any instrumentality thereof or from
4 the state of Washington or any municipal corporation or subdivision
5 thereof as compensation for, or to support zoological exhibitions,
6 presentations, performances, or education programs provided by a
7 zoological facility."

8 Correct the title.

EFFECT: Eliminates sales and use tax exemptions. Eliminates public ownership requirement. Requires zoo to be: (1) Accredited by the association of zoos and aquariums; or (2) a nonprofit facility operating for the purpose of conserving endangered or threatened species.

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