
SENATE BILL 5765

State of Washington 62nd Legislature 2011 Regular Session

By Senators Benton, Prentice, and McAuliffe

Read first time 02/10/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing a use tax exemption for items
2 purchased from a nonprofit organization conducting fund-raising
3 activities; and adding a new section to chapter 82.12 RCW.

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

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

7 (1) The provisions of this chapter do not apply to the use by a
8 consumer of any property or service otherwise taxable under RCW
9 82.12.020 and purchased by the consumer from a nonprofit organization
10 or a library, if:

11 (a) The purchase is exempt from sales tax under RCW 82.08.02573; or

12 (b) In the case of an item purchased from an out-of-state seller
13 that is not registered with the department for sales tax purposes, the
14 purchase would have otherwise been exempt from sales tax under RCW
15 82.08.02573.

16 (2) Consumers must retain documentation evidencing their
17 entitlement to an exemption under this section.

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