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HOUSE BILL 2483

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State of Washington

53rd Legislature

1994 Regular Session

By Representatives Romero, G. Fisher, Brough, B. Thomas, Springer, Cothorn and Anderson; by request of Department of Revenue

Read first time 01/17/94. Referred to Committee on Revenue.

1 AN ACT Relating to the taxation of food prepared and served as  
2 meals; amending RCW 82.04.040; and providing an effective date.

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

4 **Sec. 1.** RCW 82.04.040 and 1961 c 15 s 82.04.040 are each amended  
5 to read as follows:

6 (1) "Sale" means any transfer of the ownership of, title to, or  
7 possession of property for a valuable consideration and includes any  
8 activity classified as a "sale at retail" or "retail sale" under RCW  
9 82.04.050.

10 ~~((1))~~ (2) The term "sale" includes renting or leasing, conditional  
11 sale contracts, leases with option to purchase, and any contract under  
12 which possession of the property is given to the purchaser but title is  
13 retained by the vendor as security for the payment of the purchase  
14 price.

15 ~~((1))~~ (3) The term "sale" also includes the furnishing of food,  
16 drink, or meals for compensation whether consumed upon the premises or  
17 not; but the term does not include meals furnished:

1       (a) By an employer to an employee for no specific charge as  
2 compensation for services rendered by the employee in the course of  
3 employment;

4       (b) By a hospital, nursing home, or similar institutions to  
5 patients as a part of the service rendered by the institution; and

6       (c) By a public or private school, college, or university in a  
7 lunch room, cafeteria, or dining room, that is operated for the  
8 exclusive purpose of providing meals to students, faculty, and their  
9 guests, and that is not open to the general public.

10       (4) "Casual or isolated sale" means a sale made by a person who is  
11 not engaged in the business of selling the type of property involved.

12       NEW SECTION. Sec. 2. This act shall take effect July 1, 1994.

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