

# **HOUSE BILL ANALYSIS**

## **HB 2057**

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**Title:** *An act relating to excise tax exemptions for home-based instruction supplies.*

**Brief Description:** *Exempting home-based instruction supplies from sales and use taxes.*

**Sponsors:** *Representatives Mason, Kastama, Dunn, Smith, Romero, Johnson, Backlund, Mulliken, Lantz and Kessler.*

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### **HOUSE COMMITTEE ON EDUCATION**

**Meeting Date:** *March 3, 1997.*

**Bill Analysis Prepared by:** *Joe Hauth (786-7111).*

**Background:** *The Legislature authorized home-based instruction in 1985. Home-based instruction consists of planned and supervised instructional and related educational activities, including instruction in occupational education, science, mathematics, language, social studies, history, health, reading, writing, spelling, and development of an appreciation for art and music. The parent is responsible for instructing the child. A parent who provides home-based instruction to his or her child must:*

- *File annually a declaration of intent to provide home-based instruction to the local school district superintendent;*
- *Ensure that test scores, academic progress, immunization records, and any records relating to educational activities are forwarded to any public or private school to which the child transfers;*
- *Ensure that a standard achievement test is administered to the child by a qualified person, or that the annual assessment of the child's educational progress is written by a certificated person who is working in the field of education; and*
- *Make a good faith effort to remedy any educational deficiencies.*

*The parent is responsible for decisions relating to education philosophy or doctrine, selecting books, teaching materials, curriculum methods, and evaluation. The parent is also responsible for providing materials and equipment to meet the student's home-based instruction needs.*

*The Superintendent of Public Instruction estimates that there were approximately 18,074 home-school reported enrollees in 1995.*

*Washington state levies a 6.5 percent sales tax on retail sales. Local retail sales and use taxes are also levied.*

***Summary of Bill:*** *A person may apply for a sales tax exemption on home-based instruction educational supplies not to exceed the tax paid on \$3,000 worth of supplies purchased annually during a school year in the person's household. Educational supplies are supplies used to provide home-based instruction, including textbooks, instructional materials, and related supplies comparable to those typically used in classroom instruction. The tax exemption applies only to the state retail sales tax, not to local retail sales and use taxes.*

*In filing a claim, the person must submit reimbursement forms to the Department of Revenue, along with a copy of the declaration of intent for home-based instruction, and any other supporting information that the Department of Revenue requires.*

***Fiscal Note:*** *Requested on February 26, 1997.*

***Effective Date:*** *The act takes effect October 1, 1997.*