
HOUSE BILL 1182

State of Washington 55th Legislature 1997 Regular Session

By Representatives Sterk, O'Brien, Crouse and Delvin

Read first time 01/16/97. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax relief for law enforcement
2 agencies; adding a new section to chapter 82.08 RCW; adding a new
3 section to chapter 82.12 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 The tax levied by RCW 82.08.020 does not apply to sales to general
8 authority law enforcement agencies. The sole method of administering
9 this exemption is by refund as provided in this section.

10 As used in this section, "general authority law enforcement agency"
11 has the meaning given to "general authority Washington law enforcement
12 agency" in RCW 10.93.020, except "general authority law enforcement
13 agency" is not limited to Washington agencies. "General authority law
14 enforcement agency" also includes the criminal justice training
15 commission.

16 Buyers eligible for an exemption under this section shall pay tax
17 to the seller as otherwise required under this chapter. The buyer may
18 then apply to the department for refund of tax paid including tax paid
19 on the same taxable event under chapter 82.14 RCW. Along with the

1 application, the buyer shall include invoices, receipts, or other
2 documentation establishing the amount of tax paid, the seller, and the
3 location of the sale. The department shall make refunds under this
4 section at least quarterly.

5 Moneys refunded under this section shall be used solely for
6 criminal justice purposes.

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
8 to read as follows:

9 The provisions of this chapter do not apply with respect to any use
10 by general authority law enforcement agencies, as defined in section 1
11 of this act.

12 NEW SECTION. **Sec. 3.** This act takes effect August 1, 1997.

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