
HOUSE BILL 1813

State of Washington

55th Legislature

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By Representatives Dunn, Van Luven, Veloria, Alexander, Sheldon, Morris, Mason, McDonald, Honeyford and L. Thomas

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1 AN ACT Relating to sales and use tax exemptions for motion picture
2 and video production equipment and production services; and amending
3 RCW 82.08.0315 and 82.12.0315.

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

5 **Sec. 1.** RCW 82.08.0315 and 1995 2nd sp.s. c 5 s 1 are each amended
6 to read as follows:

7 (1) As used in this section:

8 (a) "Production equipment" means the following when used in motion
9 picture or video production or postproduction: Grip and lighting
10 equipment, cameras, camera mounts including tripods, jib arms,
11 steadicams, and other camera mounts, cranes, dollies, generators,
12 helicopter mounts, helicopters rented for motion picture or video
13 production, walkie talkies, vans ((and)), trucks, and other vehicles
14 specifically equipped for motion picture or video production or used
15 solely for production activities, wardrobe and makeup trailers, special
16 effects and stunt equipment, video assists, videotape recorders, cables
17 and connectors, telepromoters, sound recording equipment, and editorial
18 equipment.

1 (b) "Production services" means motion picture and video
2 processing, printing, editing, duplicating, animation, graphics,
3 special effects, negative cutting, conversions to other formats or
4 media, stock footage, sound mixing, rerecording, sound sweetening,
5 sound looping, sound effects, and automatic dialog replacement.

6 (c) "Motion picture or video production business" means a person
7 engaged in the production of motion pictures and video tapes for
8 exhibition, sale, or for broadcast by a person other than the person
9 producing the motion picture or video tape.

10 (2) The tax levied by RCW 82.08.020 does not apply to the rental of
11 production equipment, or the sale of production services, to a motion
12 picture or video production business.

13 (3) The exemption provided for in this section shall not apply to
14 rental of production equipment, or the sale of production services, to
15 a motion picture or video production business that is engaged, to any
16 degree, in the production of erotic material, as defined in RCW
17 9.68.050.

18 (4) In order to claim an exemption under this section, the
19 purchaser must provide the seller with an exemption certificate in a
20 form and manner prescribed by the department by rule, and the purchaser
21 must provide the department with a duplicate of the certificate or a
22 summary of exempt sales as the department may require. The seller
23 shall retain a copy of the certificate for the seller's files.

24 **Sec. 2.** RCW 82.12.0315 and 1995 2nd sp.s. c 5 s 2 are each amended
25 to read as follows:

26 (1) The provisions of this chapter shall not apply in respect to
27 the use of:

28 (a) Production equipment rented to a motion picture or video
29 production business;

30 (b) Production equipment acquired and used by a motion picture or
31 video production business in another state, if the acquisition and use
32 occurred more than ninety days before the time the motion picture or
33 video production business entered this state.

34 (2) As used in this section, "production equipment" and "motion
35 picture or video production business" have the meanings given in RCW
36 82.08.0315.

37 (3) The exemption provided for in this section shall not apply to
38 the use of production equipment rented to, or production equipment

1 acquired and used by, a motion picture or video production business
2 that is engaged, to any degree, in the production of erotic material,
3 as defined in RCW 9.68.050.

4 (4) In order to claim an exemption under this section, the claimant
5 must provide the department with:

6 (a) An exemption certificate in a form and manner prescribed by the
7 department within sixty days of the first use of the production
8 equipment or production services in this state; or

9 (b) An annual summary listing the production equipment or
10 production services by January 31st of the year following the calendar
11 year in which the production equipment or production services are first
12 used in this state.

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