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HOUSE BILL 1890

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State of Washington                      55th Legislature                      1997 Regular Session

By Representatives Parlette, Chandler, Buck and Kessler

Read first time 02/12/97. Referred to Committee on Finance.

1            AN ACT Relating to exempting ski lift tickets sold by nonprofit  
2 organizations from sales and use taxes; adding a new section to chapter  
3 82.08 RCW; 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 82.08 RCW  
6 to read as follows:

7            (1) The tax imposed by RCW 82.08.020 does not apply to amounts  
8 derived from the sale of ski lift tickets by a nonprofit organization.

9            (2) For the purposes of this section, "nonprofit organization"  
10 means an organization described in section 501(c)(3) of the internal  
11 revenue code of 1986 (26 U.S.C. Sec. 501(c)(3) and (4)).

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

14            (1) The provisions of this chapter do not apply in respect to the  
15 use of ski lift tickets sold by a nonprofit organization.

1           (2) For the purposes of this section, "nonprofit organization"  
2 means an organization described in section 501(c)(3) of the internal  
3 revenue code of 1986 (26 U.S.C. Sec. 501(c)(3) and (4)).

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