
HOUSE BILL 2057

State of Washington

55th Legislature

1997 Regular Session

By Representatives Mason, Kastama, Dunn, Smith, Romero, Johnson, Backlund, Mulliken, Lantz and Kessler

Read first time 02/18/97. Referred to Committee on Education.

1 AN ACT Relating to excise tax exemptions for home-based instruction
2 supplies; 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 (1) A person is entitled to an exemption in the form of a
8 remittance of all or part of the tax imposed by RCW 82.08.020 on
9 educational supplies used in home-based instruction. A person claiming
10 an exemption under this section shall pay the tax imposed by RCW
11 82.08.020 to the seller. The buyer may then apply to the department
12 for remittance of the tax. The amount of remittance under this section
13 shall not exceed the tax paid on three thousand dollars per year of
14 educational supplies purchased during a school year by the person's
15 household. Taxes imposed under chapter 82.14 RCW are not subject to
16 exemption under this section.

17 (2) A person shall file a claim for reimbursement under this
18 section on forms as prescribed by the department and within ninety days
19 after the close of the school year. The claim must be accompanied by

1 a copy of the declaration of intent for home-based instruction filed
2 under RCW 28A.200.010 for the school year, and other supporting
3 information as required by the department.

4 (3) For purposes of this section:

5 (a) "Educational supplies" means supplies used only in providing
6 home-based instruction and includes textbooks, instructional materials,
7 and related supplies comparable to those typically used in classroom
8 instruction.

9 (b) "Home-based instruction" means home-based instruction under RCW
10 28A.225.010(4).

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

13 The provisions of this chapter do not apply in respect to the use
14 of educational supplies used in home-based instruction. For purposes
15 of this section "educational supplies" and "home-based instruction" are
16 defined as provided in section 1 of this act.

17 NEW SECTION. **Sec. 3.** This act takes effect October 1, 1997.

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