
HOUSE BILL 2104

State of Washington

55th Legislature

1997 Regular Session

By Representative Van Luven

Read first time 02/20/97. Referred to Committee on Trade & Economic Development.

1 AN ACT Relating to sales and use tax exemptions for consumables
2 used by the lodging industry; adding a new section to chapter 82.08
3 RCW; adding a new section to chapter 82.12 RCW; providing an effective
4 date; and declaring an emergency

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

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

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of
9 consumables to a business engaged directly in the lodging industry, but
10 only if the purchaser provides the seller with an exemption certificate
11 in a form and manner prescribed by the department by rule and the
12 purchaser provides the department with a duplicate of the certificate
13 or a summary of exempt sales as the department may require. The seller
14 shall retain a copy of the certificate for the seller's files.

15 (2) For the purpose of this section and section 2 of this act:

16 (a) "Consumables" means hand or body soap, hair shampoo, skin
17 conditioners, hair conditioners and oils, toilet paper, and tissue
18 paper; and

1 (b) "Lodging industry" means the furnishing of lodging by a hotel,
2 rooming house, tourist court, motel, or trailer camp, and the granting
3 of any similar license to use real property for a continuous period of
4 less than thirty days.

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

7 (1) The provisions of this chapter do not apply in respect to the
8 use of consumables used by a business engaged directly in the lodging
9 industry, but only if the user provides the department with:

10 (a) An exemption certificate in a form and manner prescribed by the
11 department within sixty days of the purchase of the consumable;

12 (b) An annual summary listing the consumables purchased by the
13 business by January 31st of the year following the first use in this
14 state.

15 (2) The definitions in section 1 of this act apply to this section.

16 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
17 preservation of the public peace, health, or safety, or support of the
18 state government and its existing public institutions, and takes effect
19 July 1, 1997.

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