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**SENATE BILL 5475**

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**State of Washington**

**55th Legislature**

**1997 Regular Session**

**By** Senators Brown, Kohl, Benton, Long, Patterson, Goings, Oke and Winsley

Read first time 01/28/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to excise taxation of college textbooks; adding a  
2 new section to chapter 82.08 RCW; and adding a new section to chapter  
3 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 levied by RCW 82.08.020 shall not apply to sales of  
8 textbooks required for courses at institutions of higher education,  
9 subject to the requirements of this section. A seller is not required  
10 to make tax exempt sales under this section. If a seller chooses to  
11 make a tax exempt textbook sale under this section, the seller shall  
12 obtain from the instructor or the institution of higher education, in  
13 good faith, documentation showing that the textbook is a required  
14 textbook. The seller shall maintain this documentation as part of the  
15 records required under RCW 82.32.070.

16 (2) As used in this section:

17 (a) Institution of higher education- means a college or university  
18 which is accredited by an accrediting association recognized as such by  
19 rule of the higher education coordinating board.

1 (b) Required- means required by the instructor of a course.

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

4 The provisions of this chapter shall not apply in respect to the  
5 use of textbooks required for courses at institutions of higher  
6 education. The definitions in section 1 of this act apply to this  
7 section.

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