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SENATE BILL 6682

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State of Washington

55th Legislature

1998 Regular Session

By Senators Roach, Kohl, Thibaudeau, Kline, Morton and T. Sheldon

Read first time 01/27/98. Referred to Committee on Ways & Means.

1 AN ACT Relating to exempting the sale and use of motion picture or  
2 video production equipment and supplies from sales and use tax; and  
3 amending 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 1997 c 61 s 1 are each amended to read  
6 as follows:

7 (1) As used in this section:

8 (a) "Production equipment and supplies" means (~~(the following when~~  
9 ~~used in motion picture or video production or postproduction:)~~) all  
10 items necessary and essential to the production of motion picture or  
11 video production or postproduction and used solely in such activities,  
12 including but not limited to grip and lighting equipment, cameras, film  
13 and other production supplies, camera mounts including tripods, jib  
14 arms, steadicams, and other camera mounts, cranes, dollies, generators,  
15 helicopter mounts, helicopters rented for motion picture or video  
16 production, walkie talkies and other communication equipment, vans,  
17 trucks, and other vehicles specifically equipped for motion picture or  
18 video production or used solely for production activities, wardrobe and  
19 makeup trailers, special effects and stunt equipment, video assists,

1 videotape recorders, cables and connectors, (~~teleprompters~~  
2 ~~{teleprompters}~~) teleprompters, sound recording equipment, ((and))  
3 editorial equipment, and items used for wardrobe, hair, and makeup  
4 design and stage and set construction and decoration.

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

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

14 (2) The tax levied by RCW 82.08.020 does not apply to the sale of  
15 or the rental of production equipment and supplies, or the sale of  
16 production services, to a motion picture or video production business.

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

22 (4) In order to claim an exemption under this section, the  
23 purchaser must provide the seller with an exemption certificate in a  
24 form and manner prescribed by the department. The seller shall retain  
25 a copy of the certificate for the seller's files.

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

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

30 (a) Production equipment and supplies purchased by or rented to a  
31 motion picture or video production business;

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

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

1           (3) The exemption provided for in this section shall not apply to  
2 the use of production equipment and supplies purchased by or rented to,  
3 or production equipment and supplies acquired and used by, a motion  
4 picture or video production business that is engaged, to any degree, in  
5 the production of erotic material, as defined in RCW 9.68.050.

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