

CERTIFICATION OF ENROLLMENT

**SENATE BILL 5402**

55th Legislature  
1997 Regular Session

Passed by the Senate April 11, 1997  
YEAS 41 NAYS 0

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**President of the Senate**

Passed by the House April 18, 1997  
YEAS 95 NAYS 2

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**Speaker of the  
House of Representatives**

Approved

CERTIFICATE

I, Mike O Connell, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 5402** as passed by the Senate and the House of Representatives on the dates hereon set forth.

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**Secretary**

FILED

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**Governor of the State of Washington**

**Secretary of State  
State of Washington**

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**SENATE BILL 5402**

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Passed Legislature - 1997 Regular Session

**State of Washington                      55th Legislature                      1997 Regular Session**

**By Senators Roach, Johnson, Sheldon, Bauer, Patterson and Haugen**

Read first time 01/24/97. Referred to Committee on Ways & Means.

1            AN ACT Relating to tax exemptions for nonprofit camps and nonprofit  
2 conference centers; adding a new section to chapter 82.04 RCW; adding  
3 a new section to chapter 82.08 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 82.04 RCW  
6 to read as follows:

7            This chapter does not apply to amounts received by a nonprofit  
8 organization from the sale or furnishing of the following items at a  
9 camp or conference center conducted on property exempt from property  
10 tax under RCW 84.36.030 (1), (2), or (3):

11            (1) Lodging, conference and meeting rooms, camping facilities,  
12 parking, and similar licenses to use real property;

13            (2) Food and meals;

14            (3) Books, tapes, and other products that are available exclusively  
15 to the participants at the camp, conference, or meeting and are not  
16 available to the public at large.

17            NEW SECTION.    **Sec. 2.** A new section is added to chapter 82.08 RCW  
18 to read as follows:

1           The tax levied by RCW 82.08.020 shall not apply to a sale made at  
2 a camp or conference center if the gross income from the sale is exempt  
3 under section 1 of this act.

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

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