

---

HOUSE BILL 2282

---

State of Washington

56th Legislature

1999 Regular Session

By Representatives Lovick, Ericksen, Reardon, Thomas, Dunshee, Huff, DeBolt, Sullivan, Haigh, Schoesler, Ruderman, G. Chandler, Clements, Kessler, Lisk, Benson, Morris, Esser, Constantine, Dunn, Buck, Ballasiotes, Schindler, O'Brien, Bush, Alexander, Carlson, Quall, Wensman, Parlette, Pflug, Talcott and Linville

Read first time 04/02/1999. Referred to Committee on Finance.

1 AN ACT Relating to the sales and use taxation of printed material;  
2 adding a new section to chapter 82.08 RCW; and adding a new section to  
3 chapter 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 the sale of  
8 printed material distributed through the United States mail at no cost  
9 to the recipient. As proof of exemption, the buyer must provide the  
10 seller with an exemption certificate in a form and manner prescribed by  
11 the department.

12 (2) For purposes of this section:

13 (a) "Printed material" means human-readable information produced on  
14 paper via offset-lithography, letterpress, gravure, or similar  
15 processes. It includes pamphlets, flyers, brochures, catalogs,  
16 letters, circulars, and coupon books.

17 (b) "At no cost to the recipient" means the recipient is not  
18 charged or billed for the printed material and/or gives no  
19 consideration in exchange for the printed material.

1 (c) "Recipient" is a person, other than the buyer of the printed  
2 material, to whom the printed material is distributed.

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

5 (1) The provisions of this chapter shall not apply in respect to  
6 the use of printed material that is distributed through the United  
7 States mail at no cost to the recipient.

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

--- END ---