
SENATE BILL 5925

State of Washington 56th Legislature 1999 Regular Session

By Senators Kohl-Welles, Long, Wojahn, Brown and Oke

Read first time 02/16/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to sales and use tax exemptions for acquisitions of
2 tangible personal property by day-care facilities; adding a new section
3 to chapter 82.08 RCW; and adding a new section to 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 does not apply to sales to a
8 day-care facility licensed under chapter 74.15 RCW of tangible personal
9 property used primarily to provide child care, but only if the buyer
10 provides the seller with an exemption certificate in a form and manner
11 prescribed by the department. The exemption in this section does not
12 apply to motor vehicles or to tangible personal property that becomes
13 an ingredient or component of new or existing buildings or other
14 structures during the course of constructing, repairing, decorating, or
15 improving the new or existing buildings or other structures.

16 (2) The department of social and health services shall provide the
17 department with a current list of licensed day-care facilities on a
18 quarterly basis.

1 (3) The department shall adopt rules providing which tangible
2 personal property is exempt under this section.

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 do not apply in respect to the
6 use by a day-care facility licensed under chapter 74.15 RCW of tangible
7 personal property used primarily to provide child care. The exemption
8 in this section does not apply to motor vehicles or to tangible
9 personal property that becomes an ingredient or component of new or
10 existing buildings or other structures during the course of
11 constructing, repairing, decorating, or improving the new or existing
12 buildings or other structures.

13 (2) The department of social and health services shall provide the
14 department with a current list of licensed day-care facilities on a
15 quarterly basis.

16 (3) The department shall adopt rules providing which tangible
17 personal property is exempt under this section.

--- END ---