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SENATE BILL 6635

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State of Washington

56th Legislature

2000 Regular Session

By Senators Sheahan, Winsley, Benton, Finkbeiner, Swecker, Johnson, Zarelli, Hale, Deccio, Morton and McCaslin

Read first time 01/21/2000. Referred to Committee on Commerce, Trade, Housing & Financial Institutions.

1 AN ACT Relating to a sales and use tax exemption for clothing and  
2 footwear; adding a new section to chapter 82.08 RCW; and adding a new  
3 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) For the period December 1st through December 7th, the tax  
8 levied by RCW 82.08.020 does not apply to sales of clothing and  
9 footwear for human use.

10 (2) The exemption under this section includes fabric, thread, yarn,  
11 buttons, snaps, hooks, zippers, and other items used or consumed to  
12 make or repair clothing if the item becomes a physical component part  
13 of such clothing.

14 (3) The exemption under this section does not apply to costumes or  
15 rented formal wear; items made from real or imitation pearls, precious  
16 or semiprecious stones, jewels, or metals; athletic equipment; or  
17 protective devices such as motorcycle helmets.

18 (4) The department may adopt rules to implement this section.

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

3        (1) For the period December 1st through December 7th, the  
4 provisions of this chapter do not apply with respect to the use of  
5 clothing and footwear for human use.

6        (2) The exemption under this section includes fabric, thread, yarn,  
7 buttons, snaps, hooks, zippers, and other items used or consumed to  
8 make or repair clothing if the item becomes a physical component part  
9 of such clothing.

10       (3) The exemption under this section does not apply to costumes or  
11 rented formal wear; items made from real or imitation pearls, precious  
12 or semiprecious stones, jewels, or metals; athletic equipment; or  
13 protective devices such as motorcycle helmets.

14       (4) The department may adopt rules to implement this section.

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