
HOUSE BILL 1236

State of Washington

57th Legislature

2001 Regular Session

By Representatives Keiser, Cox, Kenney, Cairnes, Conway, Skinner, McIntire, D. Schmidt, Haigh and Van Luven

Read first time 01/22/2001. Referred to Committee on Higher Education.

1 AN ACT Relating to tax relief for college textbooks; adding a
2 new section to chapter 82.08 RCW; adding a new section to chapter
3 82.12 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 82.08
6 RCW to read as follows:

7 A person who has paid tax under this chapter on the sale of a
8 college textbook may be eligible for an exemption in the form of a
9 remittance, as provided in this section. A person claiming an
10 exemption must pay the tax and then apply to the department for
11 remittance of retail sales tax paid under this chapter, chapter
12 82.14 RCW, and any other statute of this state. The application
13 must include the following information, in a form satisfactory to
14 the department:

15 (1) Evidence that the textbook was required by an instructor
16 for a course at a college or university which is accredited by an
17 accrediting association recognized as such by rule of the higher
18 education coordinating board;

1 (2) Evidence that the student completed the course with the
2 equivalent of a "C" grade if the course was graded, or a passing
3 grade if the course was ungraded;

4 (3) Evidence that retail sales tax has been paid on the
5 textbook; and

6 (4) Any other information required by the department for the
7 purposes of this section.

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

10 The provisions of this chapter do not apply with respect to the
11 use of a college textbook, if the textbook was required by an
12 instructor for a course at a college or university which is
13 accredited by an accrediting association recognized as such by
14 rule of the higher education coordinating board and the student
15 using the textbook completed the course with a passing grade.

16 NEW SECTION. **Sec. 3.** This act takes effect October 1, 2001.

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