
HOUSE BILL 1281

State of Washington

57th Legislature

2001 Regular Session

By Representatives Bush, Roach, Cairnes, Morell, Armstrong, Campbell,
G. Chandler, D. Schmidt and Woods

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

1 AN ACT Relating to a sales and use tax exemption on clothing;
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 The tax levied by RCW 82.08.020 does not apply to sales of clothing
8 with a selling price of one hundred dollars or less during the period
9 every year beginning at 12:01 a.m., August 3 and ending 12:00 a.m.,
10 August 11. For the purposes of this section, "clothing" means any
11 article of wearing apparel, including footwear, intended to be worn on
12 or about the human body. "Clothing" does not include watches,
13 watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties,
14 headbands, or belt buckles.

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

17 The provisions of this chapter do not apply with respect to the use
18 of clothing, as defined in section 1 of this act, if the clothing has

1 a value of one hundred dollars or less and is purchased during the
2 period every year beginning at 12:01 a.m., August 3 and ending 12:00
3 a.m., August 11.

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