
HOUSE BILL 1868

State of Washington

57th Legislature

2001 Regular Session

By Representatives Berkey, Reardon, Conway, Linville, Gombosky, Murray, Kessler, Santos, Darneille, Wood, Keiser and Schual-Berke

Read first time 02/07/2001. Referred to Committee on Finance.

1 AN ACT Relating to sales and use tax exemption holidays for
2 clothing and school supplies; adding a new section to chapter 82.08
3 RCW; adding a new section to chapter 82.12 RCW; creating a new section;
4 and declaring an emergency.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** This act may be known and cited as the
7 Washington State Residents Tax Relief Act.

8 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW
9 to read as follows:

10 (1) Subject to the conditions and limitations provided under this
11 section, the tax levied by RCW 82.08.020 does not apply to the sale of
12 a clothing item with a selling price of one hundred fifty dollars or
13 less or to the sale of a school supply item with a selling price of
14 fifty dollars or less during the period every year from 12:01 a.m.,
15 August 18th and ending 12:00 a.m., August 26th.

16 (2) A layaway is eligible for exemption under this section if at
17 least ten percent of the selling price is placed as a deposit with the

1 seller during the exemption period and the item is otherwise eligible
2 for exemption under this section.

3 (3) A raincheck purchase is not eligible for exemption under this
4 section unless the purchase is completed during the exemption period.

5 (4) The definitions in this subsection apply for the purposes of
6 this section.

7 (a)(i) "Clothing item" means human wearing apparel suitable for
8 general use, including a component to be directly incorporated into the
9 apparel.

10 (ii) "Clothing item" includes, but is not limited to, the
11 following: Household aprons; baby receiving blankets; bathing suits or
12 caps; belts or suspenders; boots; coats or jackets; costumes;
13 children's or adult diapers; footlets; formal wear; gloves or mittens;
14 hats or caps; hosiery; insoles for shoes; neckties; overshoes;
15 pantyhose; scarves; sewing materials that may be used in the
16 construction, assembly, or repair of clothing, such as buttons, fabric,
17 lace, thread, yarn, or zippers; shoes; shoelaces; shower caps or
18 clogs; slippers; sneakers; steel-toed shoes; nonathletic uniforms; and
19 wedding apparel.

20 (iii) "Clothing item" does not include the following: Belt buckles
21 offered for sale separately; costume masks offered for sale separately;
22 patches offered for sale separately; emblems offered for sale
23 separately; and sewing equipment, including knitting needles, patterns,
24 pins, scissors, sewing machines, sewing needles, tape measures, or
25 thimbles.

26 (b)(i) "School supply item" means an item required by a teacher,
27 school, or school district preparatory to the beginning of an academic
28 year; or an item generally accepted as being necessary for a student to
29 be adequately prepared for the undertaking of an academic year.

30 (ii) "School supply item" includes, but is not limited to, the
31 following: Colored markers; colored pencils; crayons; dividers;
32 drawing compasses; erasers; glue; highlighters; notebooks; notepads;
33 paints; paper; nonelectronic pencil sharpeners; pencils; pens;
34 portfolios; adhesive notes; protractors; refillable pencil lead; report
35 covers; rulers; school backpacks; scissors; scotch tape; nonelectronic
36 staplers; staples; white out; or writing tablets.

37 (c) "Layaway" means a purchase in which the buyer pays a deposit to
38 the seller and then makes subsequent payments or deposits to the seller
39 over time, until an amount equal to the total purchase price is

1 collected. The seller agrees in turn to hold the merchandise until
2 total payment is received.

3 (d) "Raincheck" means a guarantee, offered at the option of the
4 seller, to honor at a later date the selling price of merchandise at
5 the time the buyer initially demanded the merchandise.

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

8 The provisions of this chapter do not apply to the sale of a
9 clothing item if the clothing item has a value of one hundred fifty
10 dollars or less or to the sale of a school supply item if the school
11 supply item has a value of fifty dollars or less and is purchased
12 during the period from 12:01 a.m., August 18th and ending 12:00 a.m.,
13 August 26th of any year. The definitions, conditions, and limitations
14 of section 2 of this act apply to this section.

15 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
16 preservation of the public peace, health, or safety, or support of the
17 state government and its existing public institutions, and takes effect
18 immediately.

--- END ---