
HOUSE BILL 2146

State of Washington

57th Legislature

2001 Regular Session

By Representatives Gombosky and Cox

Read first time 02/19/2001. Referred to Committee on Finance.

1 AN ACT Relating to excise tax exemptions for motion picture and
2 video production businesses; adding a new section to chapter 82.04 RCW;
3 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 82.04 RCW
6 to read as follows:

7 (1) This chapter does not apply to amounts received by persons
8 engaged in the motion picture or video production business.

9 (2) "Motion picture or video production business" means a person
10 engaged in the production of motion pictures and videotapes for
11 exhibition, sale, or for broadcast by a person other than the person
12 producing the motion picture or videotape.

13 (3) The exemption provided for in this section does not apply to a
14 motion picture or video production business that is engaged, to any
15 degree, in the production of erotic material, as defined in RCW
16 9.68.050.

1 NEW SECTION. **Sec. 2.** This act takes effect August 1, 2001.

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