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HOUSE BILL 2372

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State of Washington                      57th Legislature                      2002 Regular Session

By Representatives Delvin, Sump, Kirby and Esser

Read first time 01/16/2002. Referred to Committee on Finance.

1            AN ACT Relating to the taxation of funeral caskets; adding a new  
2 section to chapter 82.08 RCW; adding a new section to chapter 82.12  
3 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 RCW  
6 to read as follows:

7            (1) The tax levied by RCW 82.08.020 does not apply to the sale of  
8 a funeral casket that is made by a funeral director licensed under  
9 chapter 18.39 RCW as part of the provision of a funeral service.

10           (2) "Funeral service" has the same meaning as provided under  
11 chapter 18.39 RCW.

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

14           (1) The provisions of this chapter do not apply in respect to the  
15 use of a funeral casket for a funeral service.

16           (2) "Funeral service" has the same meaning as provided under  
17 chapter 18.39 RCW.

1        NEW SECTION.    **Sec. 3.**    This act takes effect January 1, 2003.

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