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HOUSE BILL 2908

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State of Washington                      57th Legislature                      2002 Regular Session

By Representative Berkey; by request of Department of Revenue

Read first time 02/05/2002. Referred to Committee on Finance.

1            AN ACT Relating to tax exemptions for organ procurement  
2 organizations; adding a new section to chapter 82.04 RCW; adding a new  
3 section to chapter 82.08 RCW; adding a new section to chapter 82.12  
4 RCW; and declaring an emergency.

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

6            NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.04 RCW  
7 to read as follows:

8            This chapter does not apply to amounts received by a qualified  
9 organ procurement organization under 42 U.S.C. Sec. 273(2) in effect as  
10 of January 1, 2001, to the extent that the amounts are exempt from  
11 federal income tax.

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

14            The tax levied by RCW 82.08.020 shall not apply to the sales of  
15 medical supplies, chemicals, or materials to an organ procurement  
16 organization exempt under section 1 of this act. The definitions of  
17 medical supplies, chemicals, and materials in RCW 82.04.324 apply to  
18 this section. This exemption does not apply to the sale of

1 construction materials, office equipment, building equipment,  
2 administrative supplies, or vehicles.

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

5 The tax levied by RCW 82.08.020 shall not apply to the use of  
6 medical supplies, chemicals, or materials by an organ procurement  
7 organization exempt under section 1 of this act. The definitions of  
8 medical supplies, chemicals, and materials in RCW 82.04.324 apply to  
9 this section. This exemption does not apply to the use of construction  
10 materials, office equipment, building equipment, administrative  
11 supplies, or vehicles.

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

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