
SENATE BILL 5448

State of Washington

57th Legislature

2001 Regular Session

By Senators Shin, Sheahan, Kastama, Rasmussen and Kohl-Welles

Read first time 01/23/2001. Referred to Committee on Higher Education.

1 AN ACT Relating to excise taxation of college course materials;
2 adding a new section to chapter 82.08 RCW; and adding a new
3 section to 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
6 RCW to read as follows:

7 (1) The tax levied by RCW 82.08.020 shall not apply to sales of
8 materials required for courses at institutions of higher
9 education, subject to the requirements of this section. The seller
10 shall obtain from the instructor or the institution of higher
11 education, in good faith, documentation showing that the materials
12 are required for the course. The seller shall maintain this
13 documentation as part of the records required under RCW 82.32.070.

14 (2) As used in this section:

15 (a) "Institution of higher education" means a college or
16 university which is accredited by an accrediting association
17 recognized as such by rule of the higher education coordinating
18 board.

1 (b) "Required" means required by the instructor of a course.

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

4 The provisions of this chapter shall not apply in respect to
5 the use of materials required for courses at institutions of
6 higher education. The definitions in section 1 of this act apply to
7 this section.

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