
SENATE BILL 6552

State of Washington 57th Legislature 2002 Regular Session

By Senators West, Sheahan, McCaslin, Morton, Costa, Oke and Hale

Read first time 01/21/2002. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing a sales and use tax exemption for
2 items acquired for donation by a wish granting organization; adding a
3 new section to chapter 82.08 RCW; and adding a new section to chapter
4 82.12 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
7 to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to the sale of
9 items to a nonprofit wish granting organization for donation to
10 children served by the organization.

11 (2) For purposes of this section and section 2 of this act:

12 (a) "Wish granting organization" means an organization whose
13 purpose is to provide services in the granting of wishes or dreams to
14 children that are seriously or critically ill or injured.

15 (b) "Nonprofit" means an organization exempt from federal income
16 tax under section 501(c)(3) of the federal internal revenue code of
17 1986 (26 U.S.C. Sec. 501(c)(3)).

18 (3) In order to claim an exemption under this section, the
19 purchaser must provide the seller with an exemption certificate in a

1 form and manner prescribed by the department. The seller shall retain
2 a copy of the certificate for the seller's files.

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

5 (1) The provisions of this chapter do not apply with respect to the
6 use of items by a nonprofit wish granting organization acquired for
7 donation to children served by the organization, or to the use of
8 donated items by children served by the organization.

9 (2) The definitions in section 1 of this act apply to this section.

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