

5448

Sponsor(s): Senators Shin, Sheahan, Kastama, Rasmussen and Kohl-Welles

Brief Description: Exempting college course materials from sales and use taxes.

SB 5448 - DIGEST

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

Declares that the provisions of chapter 82.12 RCW shall not apply in respect to the use of materials required for courses at institutions of higher education.