
HOUSE BILL 2403

State of Washington

58th Legislature

2004 Regular Session

By Representatives Quall, Orcutt, Hinkle, Morris, Schual-Berke, Cairnes, Armstrong, Hunter, Nixon, Simpson, G., Moeller, Morrell, Clibborn and Tom

Read first time 01/14/2004. Referred to Committee on Finance.

1 AN ACT Relating to a use tax exemption for amusement and recreation
2 services donated to or by nonprofit organizations or state or local
3 governmental entities; amending RCW 82.12.02595; and declaring an
4 emergency.

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

6 **Sec. 1.** RCW 82.12.02595 and 2003 c 5 s 11 are each amended to read
7 as follows:

8 (1) This chapter does not apply to the use by a nonprofit
9 charitable organization or state or local governmental entity of any
10 item of tangible personal property that has been donated to the
11 nonprofit charitable organization or state or local governmental
12 entity, or to the subsequent use of the property by a person to whom
13 the property is donated or bailed in furtherance of the purpose for
14 which the property was originally donated.

15 (2) This chapter does not apply to the donation of tangible
16 personal property without intervening use to a nonprofit charitable
17 organization, or to the incorporation of tangible personal property
18 without intervening use into real or personal property of or for a

1 nonprofit charitable organization in the course of installing,
2 repairing, cleaning, altering, imprinting, improving, constructing, or
3 decorating the real or personal property for no charge.

4 (3) This chapter does not apply to the use by a nonprofit
5 charitable organization of labor and services rendered in respect to
6 installing, repairing, cleaning, altering, imprinting, or improving
7 personal property provided to the charitable organization at no charge,
8 or to the donation of such services.

9 (4) This chapter does not apply to the donation of amusement and
10 recreation services without intervening use to a nonprofit organization
11 or state or local governmental entity, to the use by a nonprofit
12 organization or state or local governmental entity of amusement and
13 recreation services, or to the subsequent use of the services by a
14 person to whom the services are donated or bailed in furtherance of the
15 purpose for which the services were originally donated. As used in
16 this subsection, "amusement and recreation services" has the meaning in
17 RCW 82.04.050(3)(a).

18 NEW SECTION. Sec. 2. This act is necessary for the immediate
19 preservation of the public peace, health, or safety, or support of the
20 state government and its existing public institutions, and takes effect
21 immediately.

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