

2323

Sponsor(s): Representatives Shabro, McDonald, Roach and Bush

Brief Description: Authorizing sales and use tax exemption cards for low-income persons.

HB 2323 - DIGEST

Provides that an eligible person is entitled to an annual sales and use tax exemption of four hundred fifty dollars per year. This exemption is available only through the use of a sales tax exemption card provided under this act. A sales tax exemption card issued under this act may be used only for exemption of taxes imposed under RCW 82.08.020, and chapters 82.12 and 82.14 RCW. An unused portion of an annual exemption amount expires at the end of the year for which it is provided, and may not be refunded or carried forward to subsequent years.

Provides that, as used in this act, "eligible person" means a resident of this state who has a combined disposable income, as defined in RCW 84.36.383, that is less than one hundred fifty percent of the federal poverty level as adjusted for household size and determined annually by the federal department of health and human services.