

HB 1224 - H AMD

By Representative Representative

WITHDRAWN 02/28/2007

1 On page 1, after line 3, insert the following:

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

4 (1) The tax levied by RCW 82.08.020 does not apply to required
5 college instructional materials sold by bookstores affiliated with any
6 institution of higher education in Washington state to students
7 enrolled in the same institution.

8 (2) The seller shall obtain documentation, from the institution of
9 higher education, showing which college instructional materials are
10 required for specific courses. The governing body of each institution,
11 in collaboration with its affiliated bookstores and student and faculty
12 representatives, shall determine the institution's process and
13 requirements for providing documentation. The seller shall maintain
14 this documentation as part of the records required under RCW 82.32.070.

15 (3) As used in this section:

16 (a) "College instructional materials" means textbooks, workbooks,
17 standardized data, or prewritten computer software, delivered through
18 any tangible storage medium or through electronic download.

19 (b) "Institution of higher education" means a college or university
20 which is accredited by an accrediting association recognized as such by
21 rule of the higher education coordinating board.

22 (c) "Required" means required by the instructor of a course.

23 (d) "Prewritten computer software" is defined as provided in RCW
24 82.04.215.

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

27 The provisions of this chapter do not apply in respect to the use
28 of college instructional materials required for courses at institutions

1 of higher education. The definitions in section 1 of this act apply to
2 this section."

3 Renumber the remaining section consecutively and correct the title.

EFFECT: Provides a sales and use tax exemption for college instructional materials bought at affiliated bookstores.

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