

HB 1224 - H AMD  
By Representative

WITHDRAWN 02/28/2007

1 Beginning on page 1, at the beginning of line 4, insert the  
2 following:

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

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

9 (2) The seller shall obtain documentation, from the community  
10 college or technical college, showing which college instructional  
11 materials are required for specific courses. The governing body of  
12 each institution, in collaboration with its affiliated bookstores and  
13 student and faculty representatives, shall determine the institution's  
14 process and requirements for providing documentation. The seller shall  
15 maintain this documentation as part of the records required under RCW  
16 82.32.070.

17 (3) As used in this section:

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

21 (b) "Community college" and "technical college" are defined as  
22 provided in RCW 28B.50.030.

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

24 (d) "Prewritten computer software" is defined as provided in RCW  
25 82.04.215.

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

28 The provisions of this chapter do not apply in respect to the use

1 of college instructional materials required for courses at community  
2 colleges or technical colleges. The definitions in section 1 of this  
3 act apply to this section."

4 Renumber the remaining section consecutively and correct the title.

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

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