

**HB 2567** - S COMM AMD

By Committee on Ways & Means

1       Strike everything after the enacting clause and insert the  
2 following:

3       "NEW SECTION. **Sec. 1.** The legislature finds that publicly owned  
4 facilities accredited by the association of zoos and aquariums and  
5 nonprofit organizations operating wildlife sanctuaries for the purpose  
6 of conserving endangered or threatened species in Washington serve a  
7 public purpose by providing educational and recreational opportunities  
8 for Washington citizens and spurring economic development in the state.  
9 The legislature also finds that organizations operating accredited zoos  
10 and aquariums are similar to other artistic or cultural organizations,  
11 which currently receive favorable tax treatment. The legislature  
12 intends to provide certain excise tax relief to organizations operating  
13 wildlife sanctuaries and accredited zoo and aquarium facilities in  
14 order to further their public purpose and stimulate economic  
15 development.

16       NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW  
17 to read as follows:

18       (1) In computing tax there may be deducted from the measure of tax  
19 by persons subject to payment of the tax on manufacturing under RCW  
20 82.04.240, the value of the products manufactured to the extent the  
21 manufacturing activities are: (a) Undertaken by a nonprofit  
22 organization or metropolitan park district operating a wildlife  
23 sanctuary or zoological facility; and (b) solely for the purpose of  
24 manufacturing articles for use by the organization or district in  
25 displaying or presenting wildlife or zoological exhibitions,  
26 presentations, performances, or education programs at the wildlife  
27 sanctuary or zoological facility.

28       (2) In computing tax there may be deducted from the measure of tax  
29 those amounts received:

1 (a) By a nonprofit organization or metropolitan park district where  
2 the income is derived from business activities conducted by the  
3 organization or district with respect to a wildlife sanctuary or  
4 zoological facility; or

5 (b) By a nonprofit organization or metropolitan park district from  
6 the United States or any instrumentality thereof or from the state of  
7 Washington or any municipal corporation or subdivision thereof as  
8 compensation for, or to support, wildlife or zoological exhibitions,  
9 presentations, performances, or education programs at a wildlife  
10 sanctuary or zoological facility.

11 (3) For the purposes of this section:

12 (a) "Metropolitan park district" or "district" means a metropolitan  
13 park district created under chapter 35.61 RCW.

14 (b) "Nonprofit organization" means a business entity incorporated  
15 or authorized to conduct affairs in this state under chapter 24.03 RCW  
16 or an organization that is exempt from federal income tax under 26  
17 U.S.C. Sec. 501(c)(3) of the federal internal revenue code as existing  
18 on the effective date of this section.

19 (c) "Wildlife sanctuary" means a facility owned by a nonprofit  
20 organization and used for providing sanctuary and care for endangered  
21 or threatened species and wildlife educational opportunities for the  
22 public.

23 (d) "Zoological facility" means a publicly owned facility  
24 accredited by the association of zoos and aquariums."

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25 On page 1, line 2 of the title, after "aquariums;" strike the  
26 remainder of the title and insert "adding a new section to chapter  
27 82.04 RCW; and creating a new section."

EFFECT: Includes in the B&O exemption facilities owned by a

nonprofit organization and used for providing sanctuary and care for endangered or threatened species and wildlife educational opportunities for the public.

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