
HOUSE BILL 1255

State of Washington

61st Legislature

2009 Regular Session

By Representatives Moeller, Sells, Upthegrove, Hudgins, Williams, Morrell, Springer, Roberts, O'Brien, Carlyle, Kenney, Lias, Green, and Wood

Read first time 01/16/09. Referred to Committee on Finance.

1 AN ACT Relating to eliminating the business and occupation tax
2 deduction for initiation fees and dues; and amending RCW 82.04.4282.

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

4 **Sec. 1.** RCW 82.04.4282 and 1994 c 124 s 3 are each amended to read
5 as follows:

6 In computing tax there may be deducted from the measure of tax
7 amounts derived from bona fide (1) (~~(initiation fees, (2) dues, (3))~~)
8 contributions, (~~((4))~~) (2) donations, (~~((5))~~) (3) tuition fees, (~~((6))~~)
9 (4) charges made by a nonprofit trade or professional organization for
10 attending or occupying space at a trade show, convention, or
11 educational seminar sponsored by the nonprofit trade or professional
12 organization, which trade show, convention, or educational seminar is
13 not open to the general public, (~~((7))~~) (5) charges made for operation
14 of privately operated kindergartens, and (~~((8))~~) (6) endowment funds.
15 This section shall not be construed to exempt any person, association,
16 or society from tax liability upon selling tangible personal property
17 or upon providing facilities or services for which a special charge is
18 made to members or others. If dues are in exchange for any significant
19 amount of goods or services rendered by the recipient thereof to

1 members without any additional charge to the member, or if the dues are
2 graduated upon the amount of goods or services rendered, the value of
3 such goods or services shall not be considered as a deduction under
4 this section.

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