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SENATE BILL 6272

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State of Washington                      61st Legislature                      2010 Regular Session

By Senators Kohl-Welles, Carrell, Roach, and McDermott

Read first time 01/11/10. Referred to Committee on Ways & Means.

1            AN ACT Relating to the excise taxation of publicly owned facilities  
2 accredited by the association of zoos and aquariums; adding a new  
3 section to chapter 82.04 RCW; and creating a new section.

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

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

1 by persons subject to payment of the tax on manufacturing under RCW  
2 82.04.240, the value of the products manufactured to the extent the  
3 manufacturing activities are: (a) Undertaken by a nonprofit  
4 organization or metropolitan park district operating a zoological  
5 facility; and (b) solely for the purpose of manufacturing articles for  
6 use by the organization or district in displaying or presenting  
7 zoological exhibitions, presentations, performances, or education  
8 programs at the zoological facility.

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

11 (a) By a nonprofit organization or metropolitan park district where  
12 the income is derived from business activities conducted by the  
13 organization or district with respect to a zoological facility; or

14 (b) By a nonprofit organization or metropolitan park district from  
15 the United States or any instrumentality thereof or from the state of  
16 Washington or any municipal corporation or subdivision thereof as  
17 compensation for, or to support, zoological exhibitions, presentations,  
18 performances, or education programs at a zoological facility.

19 (3) For the purposes of this section:

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

22 (b) "Nonprofit organization" means a business entity incorporated  
23 or authorized to conduct affairs in this state under chapter 24.03 RCW.

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

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