
SUBSTITUTE SENATE BILL 6339

State of Washington

61st Legislature

2010 Regular Session

By Senate Ways & Means (originally sponsored by Senators Hobbs and Pridemore)

READ FIRST TIME 03/05/10.

1 AN ACT Relating to a sales and use tax exemption for wax and
2 ceramic materials used to create molds for ferrous and nonferrous
3 investment castings; adding a new section to chapter 82.08 RCW; adding
4 a new section to chapter 82.12 RCW; providing an effective date; and
5 providing an expiration date.

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

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

9 (1) The tax levied by RCW 82.08.020 does not apply to sales of wax
10 and ceramic materials used to create molds consumed during the process
11 of creating ferrous and nonferrous investment castings used in
12 industrial applications. The tax also does not apply to labor or
13 services used to create wax patterns and ceramic shells used as molds
14 and consumed during the process of creating ferrous and nonferrous
15 investment castings used in industrial applications.

16 (2) A person claiming the exemption under this section must claim
17 the exemption in a form and manner prescribed by the department.

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

3 The provisions of this chapter do not apply with respect to the use
4 of wax and ceramic materials used to create molds consumed during the
5 process of creating ferrous and nonferrous investment castings used in
6 industrial applications.

7 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2010.

8 NEW SECTION. **Sec. 4.** This act expires June 30, 2015.

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