

---

SENATE BILL 6339

---

State of Washington

61st Legislature

2010 Regular Session

By Senators Hobbs and Pridemore

Read first time 01/12/10. Referred to Committee on Ways & Means.

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; and providing an effective date.

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

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

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

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

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

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

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

--- END ---