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SENATE BILL 6510

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State of Washington

62nd Legislature

2012 Regular Session

By Senators Brown and Baumgartner

Read first time 01/26/12. Referred to Committee on Ways & Means.

1 AN ACT Relating to exempting entry fees for certain running events  
2 and basketball tournaments from the sales and use tax; adding a new  
3 section to chapter 82.08 RCW; adding a new section to chapter 82.12  
4 RCW; and declaring an emergency.

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  
9 entry fees made by a nonprofit organization to persons participating in  
10 an eligible basketball tournament or an eligible running event operated  
11 by the nonprofit.

12 (2) For the purposes of this section, the following definitions  
13 apply:

14 (a) "Eligible basketball tournament" means a basketball tournament  
15 that:

16 (i) Is held in a county with a population of more than four hundred  
17 thousand persons;

18 (ii) Is located east of the crest of the Cascade mountains; and

19 (iii) Has more than twenty thousand individuals participating; and

1 (b) "Eligible running event" means a running event that:  
2 (i) Is held in a county with a population of more than four hundred  
3 thousand persons;  
4 (ii) Is located east of the crest of the Cascade mountains; and  
5 (iii) Has more than forty thousand individuals participating.

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

8 (1) The provisions of this chapter do not apply with respect to  
9 entry fees for an eligible basketball tournament or an eligible running  
10 event operated by a nonprofit organization.

11 (2) The definitions in section 1 of this act apply to this section.

12 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
13 preservation of the public peace, health, or safety, or support of the  
14 state government and its existing public institutions, and takes effect  
15 immediately.

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