**6438-S AMS FAIN S4732.1 - NOT FOR FLOOR USE**

**SSB 6438** - S AMD **628**

By Senator Fain

On page 4, line 40, after "group" insert "that:

(i)(A) Is exempt from federal income taxation under 26 U.S.C. Sec. 501(c) of the federal internal revenue code as it exists on the effective date of this section; or

(B) Is registered as a charity with the Washington secretary of state under chapter 19.09 RCW, whether such registration is required by law or voluntary;

(ii) Has as its primary purpose the prevention of abuse, neglect, cruelty, exploitation, or homelessness of animals; and

(iii) Exclusively obtains dogs, cats, or other animals for placement that are stray or abandoned; surrendered or relinquished by animal owners or caretakers; transferred from other animal rescue organizations; or born in the care of such animal rescue group other than through intentional breeding by the animal rescue group"

EFFECT: Clarifies that animal rescue nonprofits do not have to collect sales tax on their pet adoption fees.