ENGROSSED SENATE BILL 6013

State of Washington   **64th Legislature**   **2015 Regular Session**

By Senators Roach, Angel, and Dammeier

Read first time 02/17/15. Referred to Committee on Ways & Means.

1   AN ACT Relating to providing use tax relief for individuals who
2 support charitable activities; amending RCW 82.12.225; and creating a
3 new section.

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

5   NEW SECTION. **Sec. 1.** (1) This section is the tax preference
6 performance statement for the tax preference in section 2 of this
7 act. This performance statement is only intended to be used for
8 subsequent evaluation of the tax preference. It is not intended to
9 create a private right of action by any party or be used to determine
10 eligibility for preferential tax treatment.
11   (2) The legislature categorizes this tax preference as one
12 intended to accomplish a general purpose as indicated in RCW
13 82.32.808(2)(f).
14   (3) It is the legislature's specific public policy objective to
15 provide use tax relief for individuals who support charitable
16 activities by purchasing or winning articles of personal property
17 from a nonprofit organization or library when the personal property
18 is sales tax exempt.
19   (4) To measure the effectiveness of the exemption provided in
20 this act in achieving the specific public policy objective described

1 in (3) of this section, the joint legislative audit and review
2 committee must evaluate this tax preference.

3   **Sec. 2.** RCW 82.12.225 and 2013 2nd sp.s. c 13 s 1402 are each
4 amended to read as follows:
5   (1) The provisions of this chapter do not apply in respect to the
6 use of any article of personal property, valued at less than ((ten))
7 twelve thousand dollars, purchased or received as a prize in a
8 contest of chance, as defined in RCW 82.04.285, from a nonprofit
9 organization or a library, if the gross income the nonprofit
10 organization or library receives from the sale is exempt under RCW
11 82.04.3651.
12   (2) This section expires July 1, ((2017)) 2020.

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