
SUBSTITUTE SENATE BILL 5313

State of Washington

65th Legislature

2017 Regular Session

By Senate Early Learning & K-12 Education (originally sponsored by Senators Fain, Billig, Hasegawa, Keiser, Zeiger, Carlyle, Mullet, and Pedersen)

READ FIRST TIME 02/07/17.

1 AN ACT Relating to the funding of civics education and campaign
2 compliance; amending RCW 82.04.4282; and adding a new section to
3 chapter 82.32 RCW.

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

5 **Sec. 1.** RCW 82.04.4282 and 2009 c 535 s 410 are each amended to
6 read as follows:

7 (1) In computing tax there may be deducted from the measure of
8 tax amounts derived from bona fide ~~((+1))~~ (a) initiation fees,
9 ~~((+2))~~ (b) dues, ~~((+3))~~ (c) contributions, ~~((+4))~~ (d) donations,
10 ~~((+5))~~ (e) tuition fees, ~~((+6))~~ (f) charges made by a nonprofit
11 trade or professional organization for attending or occupying space
12 at a trade show, convention, or educational seminar sponsored by the
13 nonprofit trade or professional organization, which trade show,
14 convention, or educational seminar is not open to the general public,
15 ~~((+7))~~ (g) charges made for operation of privately operated
16 kindergartens, and ~~((+8))~~ (h) endowment funds.

17 (2) This section may not be construed to exempt any person,
18 association, or society from tax liability upon selling tangible
19 personal property, digital goods, digital codes, or digital automated
20 services, or upon providing facilities or other services for which a
21 special charge is made to members or others. If dues are in exchange

1 for any significant amount of goods or services rendered by the
2 recipient thereof to members without any additional charge to the
3 member, or if the dues are graduated upon the amount of goods or
4 services rendered, the value of such goods or services (~~shall~~) may
5 not be considered as a deduction under this section.

6 (3)(a) The deduction in this section does not apply to donations
7 or contributions received by a candidate, political committee, caucus
8 political committee, or bona fide political party or any other person
9 having the expectation of receiving contributions or making
10 expenditures in support of, or opposition to, any candidate or ballot
11 proposition.

12 (b) The definitions in RCW 42.17A.005 apply to this subsection.

13 NEW SECTION. Sec. 2. A new section is added to chapter 82.32
14 RCW to read as follows:

15 (1) In March of each year, the department must estimate the
16 amount of revenue derived from the exception in RCW 82.04.4282(3) and
17 notify the secretary of state and the public disclosure commission of
18 the amount of such revenue to be expended as provided in subsection
19 (2) of this section.

20 (2) Each fiscal year, the amount of revenue identified in section
21 2 of this act must be appropriated by the legislature:

22 (a) To the secretary of state for the purpose of contracting with
23 a nonprofit organization to develop and implement a civics curricular
24 program for middle, secondary, and postsecondary students and adult
25 groups that promotes competent and responsible participation in local
26 and state government; and

27 (b) To the public disclosure commission for purposes of
28 developing and improving compliance systems and investigations.

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