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**HOUSE BILL 1323**

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**State of Washington**                      **66th Legislature**                      **2019 Regular Session**

**By** Representatives Fitzgibbon, Stokesbary, Macri, Barkis, and Leavitt

Read first time 01/18/19. Referred to Committee on Finance.

1            AN ACT Relating to creating a business and occupation tax  
2 deduction for certain amounts received by zoological facilities;  
3 adding a new section to chapter 82.04 RCW; creating a new section;  
4 and providing an effective date.

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

6            NEW SECTION.    **Sec. 1.**    The legislature finds that zoological  
7 facilities in Washington serve a public purpose by providing  
8 educational and recreational opportunities for Washington citizens  
9 and spurring economic development in the state. The legislature also  
10 finds that private funds are critical to the survival of zoological  
11 facilities. The legislature intends to provide certain excise tax  
12 relief to such zoological facilities in order to further their public  
13 purpose and stimulate economic development.

14            NEW SECTION.    **Sec. 2.**    A new section is added to chapter 82.04  
15 RCW to read as follows:

16            (1) In computing tax there may be deducted from the measure of  
17 tax those amounts received:

18            (a) By a zoological facility, which represents income derived  
19 from business activities conducted by the facility; or

1 (b) From the United States or any instrumentality thereof or from  
2 the state of Washington or any municipal corporation or subdivision  
3 thereof as compensation for, or to support zoological exhibitions,  
4 presentations, performances, or education programs provided by a  
5 zoological facility.

6 (2) For the purposes of this section, "zoological facility" means  
7 a nonprofit facility accredited by the association of zoos and  
8 aquariums.

9 NEW SECTION. **Sec. 3.** This act takes effect January 1, 2020.

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