

2SSB 5237 - S AMD 414
By Senator Wagoner

PULLED 03/05/2021

1 On page 27, after line 7, insert the following:

2 "NEW SECTION. **Sec. 313.** A new section is added to chapter 82.08
3 RCW to read as follows:

4 (1) The tax levied by RCW 82.08.020 does not apply to qualifying
5 items or equipment purchased by a child care provider for the purpose
6 of meeting the licensure requirements under chapter 43.216 RCW.

7 (2) Sellers making tax-exempt sales under this section must
8 obtain from the purchaser an exemption certificate in a form and
9 manner prescribed by the department by rule. The seller must retain a
10 copy of the certificate for the seller's files.

11 (3) For the purposes of this section:

12 (a) "Child care provider" has the same meaning as "agency" in RCW
13 43.216.010.

14 (b) "Qualifying items or equipment" means any items or equipment
15 purchased for the purpose of meeting child care licensure
16 requirements, including but not limited to equipment and materials to
17 engage children in the early learning program, equipment and
18 materials that provide diverse learning opportunities, developmental
19 screening tools, equipment or furnishings to provide access to the
20 early learning program, storage space or equipment, equipment and
21 supplies to maintain good hygiene, equipment and supplies to meet
22 safety requirements, and outdoor equipment.

23 (4) The provisions of RCW 82.32.805 and 82.32.808 do not apply to
24 this section.

25 NEW SECTION. **Sec. 314.** A new section is added to chapter 82.12
26 RCW to read as follows:

27 (1) The tax levied by RCW 82.12.020 does not apply to qualifying
28 items or equipment purchased by a child care provider for the purpose
29 of meeting the licensure requirements under chapter 43.216 RCW.

30 (2) Sellers making tax-exempt sales under this section must
31 obtain from the purchaser an exemption certificate in a form and

1 manner prescribed by the department by rule. The seller must retain a
2 copy of the certificate for the seller's files.

3 (3) For the purposes of this section:

4 (a) "Child care provider" has the same meaning as "agency" in RCW
5 43.216.010.

6 (b) "Qualifying items or equipment" has the same meaning as in
7 section 313 of this act.

8 (4) The provisions of RCW 82.32.805 and 82.32.808 do not apply to
9 this section."

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10 On page 1, line 7 of the title, after "RCW;" insert "adding a new
11 section to chapter 82.08 RCW; adding a new section to chapter 82.12
12 RCW;"

EFFECT: Provides a sales tax exemption for qualifying items or
equipment purchased by child care providers to meet child care
licensing requirements.

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