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**SENATE BILL 5516**

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**State of Washington 68th Legislature 2023 Regular Session**

**By** Senators Fortunato, Rolfes, Conway, Warnick, and L. Wilson

AN ACT Relating to exempting clay targets from sales and use tax; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and creating new sections.

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

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

(1) The tax levied by RCW 82.08.020 does not apply to sales of clay targets purchased by a nonprofit gun club for use in providing the activity of clay target shooting for a fee.

(2) The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files. For sellers who electronically file their taxes, the department must provide a separate tax reporting line for exemption amounts claimed under this section.

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

The provisions of this chapter do not apply with respect to the use by a nonprofit gun club of clay targets that are provided while conducting the activity of clay target shooting for a fee.

NEW SECTION. **Sec.**  RCW 82.32.805 and 82.32.808 do not apply to this act.

NEW SECTION. **Sec.**  This act applies retroactively for any taxpayer who has been assessed taxes by the department prior to the effective date of this section. Any tax collected on the sales of clay targets purchased by a nonprofit gun club for use in providing the activity of clay target shooting for a fee after July 1, 2017, must be refunded to the taxpayer within 60 days following the effective date of this section.

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