5402

 $\operatorname{Sponsor}(s)$: $\operatorname{Senators}$ Roach, Johnson, Sheldon, Bauer, Patterson and Haugen

Brief Title: Providing tax exemptions for nonprofit camps and conferences.

SB 5402 - DIGEST

(DIGEST AS ENACTED)

Authorizes tax exemptions for amounts received by a nonprofit organization from the sale or furnishing of the following items at a camp or conference center conducted on property exempt from property tax under RCW 84.36.030 (1), (2), or (3): (1) Lodging, conference and meeting rooms, camping facilities, parking, and similar licenses to use real property;

- (2) food and meals; and
- (3) books, tapes, and other products that are available exclusively to the participants at the camp, conference, or meeting and are not available to the public at large.