
ENGROSSED HOUSE BILL 1129

State of Washington 60th Legislature 2008 Regular Session

By Representatives Dickerson and McIntire

Read first time 01/11/2007. Referred to Committee on Finance.

1 AN ACT Relating to the excise taxation of zoos; adding a new
2 section to chapter 82.04 RCW; and creating a new section.

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

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

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

14 (1) For the purposes of this section, the term "zoological
15 facility" means a facility accredited by the association of zoos and
16 aquariums or a nonprofit facility operating for the purpose of
17 conserving endangered or threatened species and operated exclusively

1 for the purpose of providing zoological exhibitions, presentations,
2 performances, or education programs.

3 (2) In computing tax there may be deducted from the measure of tax
4 by persons subject to payment of the tax on manufacturing under RCW
5 82.04.240 the value of articles to the extent manufacturing activities
6 are undertaken by a zoological facility accredited by the association
7 of zoos and aquariums or a nonprofit facility operating for the purpose
8 of conserving endangered or threatened species solely for the purpose
9 of manufacturing articles for use by the zoological facility in
10 displaying or presenting zoological exhibitions, presentations,
11 performances, or education programs.

12 (3) In computing tax there may be deducted from the measure of tax
13 those amounts received:

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

16 (b) From the United States or any instrumentality thereof or from
17 the state of Washington or any municipal corporation or subdivision
18 thereof as compensation for, or to support zoological exhibitions,
19 presentations, performances, or education programs provided by a
20 zoological facility.

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