
SENATE BILL 5569

State of Washington 60th Legislature 2007 Regular Session

By Senators Schoesler, Rasmussen, Hatfield, Shin, Morton and Sheldon

Read first time 01/24/2007. Referred to Committee on Early Learning & K-12 Education.

1 AN ACT Relating to providing relief to schools by creating a sales
2 and use tax exemption for heating oil; adding a new section to chapter
3 82.08 RCW; and adding a new section to chapter 82.12 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 (1) A public school or private school that has paid the tax levied
8 by RCW 82.08.020 on heating oil used as the only fuel for heating
9 purposes is eligible for an exemption in the form of a remittance. The
10 amount of the remittance is computed under subsection (3) of this
11 section and is based on the state share of sales tax.

12 (2) For the purposes of this section and section 2 of this act, the
13 following definitions apply:

14 (a) "Public school" means public schools as defined in RCW
15 28A.150.010.

16 (b) "Private school" means nonpublic schools, including parochial
17 or independent schools or school districts, carrying out a program for
18 any or all of the grades one through twelve, which have been approved
19 by the Washington state board of education.

1 (3)(a) A public school or private school claiming an exemption from
2 state tax in the form of a remittance under this section must pay the
3 tax imposed by RCW 82.08.020. The school may then apply to the
4 department for remittance of all of the tax paid under RCW 82.08.020.

5 (b) The department shall determine eligibility under this section
6 based on information provided by the public school or private school
7 and through audit and other administrative records.

8 (c) The department shall on a quarterly basis remit exempted
9 amounts to qualifying public schools or private schools that submitted
10 applications during the previous quarter.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
12 to read as follows:

13 (1) A public school or private school that has paid the tax levied
14 by RCW 82.12.020 on heating oil used as the only fuel for heating
15 purposes is eligible for an exemption on tax paid in the form of a
16 remittance. The amount of the remittance is computed under subsection
17 (2) of this section and is based on the state share of use tax.

18 (2)(a) A public school or private school claiming an exemption from
19 state tax in the form of a remittance under this section must pay the
20 tax imposed by RCW 82.12.020 to the department. The school may then
21 apply to the department for remittance of all of the tax paid under RCW
22 82.12.020.

23 (b) The department shall determine eligibility under this section
24 based on information provided by the public school or private school
25 and through audit and other administrative records.

26 (c) The department shall on a quarterly basis remit exempted
27 amounts to qualifying public schools or private schools that submitted
28 applications during the previous quarter.

29 (3) The definitions in section 1 of this act apply to this section.

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