**5237-S2 AMS WAGO S1856.1 - NOT FOR FLOOR USE**

**2SSB 5237** - S AMD **414**

By Senator Wagoner

**PULLED 03/05/2021**

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

"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 qualifying items or equipment purchased by a child care provider for the purpose of meeting the licensure requirements under chapter 43.216 RCW.

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

(3) For the purposes of this section:

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

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

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

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

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

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

(3) For the purposes of this section:

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

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

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

**2SSB 5237** - S AMD **414**

By Senator Wagoner

**PULLED 03/05/2021**

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

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