

CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 2341

Chapter 85, Laws of 1994

53rd Legislature
1994 Regular Session

NONPROFIT YOUTH ORGANIZATIONS AND LOCAL GOVERNMENT
AGENCIES--PERSONAL SERVICES--PHYSICAL FITNESS CLASSES--SALES
TAX EXEMPTION

EFFECTIVE DATE: 7/1/94

Passed by the House February 26, 1994
Yeas 81 Nays 7

BRIAN EBERSOLE

**Speaker of the
House of Representatives**

Passed by the Senate March 3, 1994
Yeas 47 Nays 2

JOEL PRITCHARD

President of the Senate

Approved March 23, 1994

MIKE LOWRY

Governor of the State of Washington

CERTIFICATE

I, Marilyn Showalter, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 2341** as passed by the House of Representatives and the Senate on the dates hereon set forth.

MARILYN SHOWALTER

Chief Clerk

FILED

March 23, 1994 - 9:46 a.m.

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE BILL 2341

Passed Legislature - 1994 Regular Session

State of Washington 53rd Legislature 1994 Regular Session

By House Committee on Revenue (originally sponsored by Representatives Romero, Cooke, Talcott, L. Thomas, Wood, Silver and Roland)

Read first time 02/07/94.

1 AN ACT Relating to a sales tax exemption for certain personal
2 services provided by nonprofit and government agencies; amending RCW
3 82.08.0291; and providing an effective date.

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

5 **Sec. 1.** RCW 82.08.0291 and 1981 c 74 s 2 are each amended to read
6 as follows:

7 The tax imposed by RCW 82.08.020 shall not apply to the sale of
8 amusement and recreation services, or personal services specified in
9 RCW 82.04.050(3)(h), by a nonprofit youth organization, as defined in
10 RCW 82.04.4271, to members of the organization; nor shall the tax apply
11 to physical fitness classes provided by a local government.

12 NEW SECTION. **Sec. 2.** This act shall take effect July 1, 1994.

 Passed the House February 26, 1994.

 Passed the Senate March 3, 1994.

 Approved by the Governor March 23, 1994.

 Filed in Office of Secretary of State March 23, 1994.