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HOUSE BILL 1168

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State of Washington

54th Legislature

1995 Regular Session

By Representatives Stevens, Thompson, Casada, McMorris, Sherstad, Backlund, McMahan, Fuhrman, Radcliff, Goldsmith, Crouse, Schoesler, Mulliken, Padden, Blanton, Boldt, Benton, Campbell, Mastin, Chandler, Johnson, D. Schmidt, Koster, Hymes and Mielke

Read first time 01/16/95. Referred to Committee on Finance.

1 AN ACT Relating to tax exemptions for nonprofit organizations;  
2 adding a new section to chapter 82.04 RCW; providing an effective date;  
3 and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW  
6 to read as follows:

7 (1) Except as provided in subsection (2) of this section, the taxes  
8 imposed in this chapter do not apply to organizations described in  
9 section 501(c) (3) and (4) of the federal internal revenue code.

10 (2) Amounts received from any unrelated trade or business regularly  
11 carried on by an organization are not exempt under this section. As  
12 used in this section "unrelated trade or business" has the meaning  
13 given in section 513 of the federal internal revenue code.

14 NEW SECTION. **Sec. 2.** This act is necessary for the immediate  
15 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and shall take  
2 effect July 1, 1995.

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