
ENGROSSED SUBSTITUTE HOUSE BILL 1913

State of Washington

54th Legislature

1995 Regular Session

By House Committee on Finance (originally sponsored by Representatives Van Luven, Sheldon and Smith)

Read first time 03/06/95.

1 AN ACT Relating to taxation of equipment and services used by film
2 and video production companies; adding a new section to chapter 82.08
3 RCW; adding a new section to chapter 82.12 RCW; providing an effective
4 date; and declaring an emergency.

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

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

8 (1) As used in this section:

9 (a) "Production equipment" means the following when used in motion
10 picture or video production or postproduction: Grip and lighting
11 equipment, cameras, camera mounts including tripods, jib arms,
12 steadicams, and other camera mounts, cranes, dollies, generators,
13 helicopter mounts, helicopters rented for motion picture or video
14 production, walkie talkies, vans and trucks specifically equipped for
15 motion picture or video production, wardrobe and makeup trailers,
16 special effects and stunt equipment, video assists, videotape
17 recorders, cables and connectors, telepromoters, sound recording
18 equipment, and editorial equipment.

1 (b) "Production services" means motion picture and video
2 processing, printing, editing, duplicating, animation, graphics,
3 special effects, negative cutting, conversions to other formats or
4 media, stock footage, sound mixing, rerecording, sound sweetening,
5 sound looping, sound effects, and automatic dialog replacement.

6 (c) "Motion picture or video production business" means a person
7 engaged in the production of motion pictures and video tapes for
8 exhibition, sale, or for broadcast by a person other than the person
9 producing the motion picture or video tape.

10 (2) The tax levied by RCW 82.08.020 does not apply to the rental
11 of production equipment, or the sale of production services, to a
12 motion picture or video production business.

13 (3) The exemption provided for in this section shall not apply to
14 rental of production equipment, or the sale of production services, to
15 a motion picture or video production business that is engaged, to any
16 degree, in the production of erotic material, as defined in RCW
17 9.68.050.

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

20 (1) The provisions of this chapter shall not apply in respect to
21 the use of:

22 (a) Production equipment rented to a motion picture or video
23 production business;

24 (b) Production equipment acquired and used by a motion picture or
25 video production business in another state, if the acquisition and use
26 occurred more than ninety days before the time the motion picture or
27 video production business entered this state.

28 (2) As used in this section, "production equipment" and "motion
29 picture or video production business" have the meanings given in
30 section 1 of this act.

31 (3) The exemption provided for in this section shall not apply to
32 the use of production equipment rented to, or production equipment
33 acquired and used by, a motion picture or video production business
34 that is engaged, to any degree, in the production of erotic material,
35 as defined in RCW 9.68.050.

36 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
37 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.

--- END ---