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**SUBSTITUTE HOUSE BILL 1913**

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

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

17 (a) Production equipment rented to a motion picture or video  
18 production business;

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

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

26 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
27 preservation of the public peace, health, or safety, or support of the  
28 state government and its existing public institutions, and shall take  
29 effect July 1, 1995.

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