
HOUSE BILL 2373

State of Washington

54th Legislature

1996 Regular Session

By Representatives Backlund, Chopp, Lambert, Veloria, Thompson, Sterk, McMahan, Basich, Dyer, Crouse, Morris, Radcliff, Hankins, Quall, Murray, Schoesler, Huff, Conway, Smith, Costa and Kessler

Read first time 01/10/96. Referred to Committee on Finance.

1 AN ACT Relating to tax exemptions for nonprofit organizations that
2 support libraries; amending RCW 82.04.365; and providing an effective
3 date.

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

5 **Sec. 1.** RCW 82.04.365 and 1995 2nd sp.s. c 11 s 1 are each amended
6 to read as follows:

7 (1) This chapter does not apply to the first twenty thousand
8 dollars received in a calendar year by a nonprofit organization as a
9 result of conducting or participating in a bazaar or rummage sale if:

10 (a) The organization does not conduct or participate in more than
11 two bazaars or rummage sales per year; and

12 (b) Each bazaar or rummage sale does not extend over a period of
13 more than two days.

14 (2) This chapter does not apply to the first twenty thousand
15 dollars received in a calendar year by a nonprofit organization from
16 sales of used books, used videos, used sound recordings, or similar
17 used information products, if substantially all of the net proceeds
18 from the sales are used to support a library as defined in RCW
19 27.12.010.

1 (3) For purposes of this section, "nonprofit organization" means an
2 organization that meets all of the following criteria:

3 (a) The members, stockholders, officers, directors, or trustees of
4 the organization do not receive any part of the organization's gross
5 income, except as payment for services rendered;

6 (b) The compensation received by any person for services rendered
7 to the organization does not exceed an amount reasonable under the
8 circumstances; and

9 (c) The activities of the organization do not include a substantial
10 amount of political activity, including but not limited to influencing
11 legislation and participation in any campaign on behalf of any
12 candidate for political office.

13 NEW SECTION. **Sec. 2.** This act shall take effect July 1, 1996.

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