HOUSE BILL 2853

State of Washington

54th Legislature 1996 Regular Session

By Representative Boldt

Read first time 01/23/96. Referred to Committee on Finance.

- 1 AN ACT Relating to excise tax exemptions related to horses;
- 2 amending RCW 82.04.350; adding a new section to chapter 82.04 RCW;
- 3 adding a new section to chapter 82.08 RCW adding a new section to
- 4 chapter 82.12 RCW; and providing an effective date.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 6 NEW SECTION. Sec. 1. A new section is added to chapter 82.04 RCW
- 7 to read as follows:
- 8 This chapter shall not apply to any person in respect to the
- 9 business of raising, breeding, or selling horses.
- 10 Sec. 2. RCW 82.04.350 and 1961 c 15 s 82.04.350 are each amended
- 11 to read as follows:
- 12 This chapter shall not apply to any person in respect to the
- 13 business of conducting race meets for the conduct of which a license
- 14 must be secured from the horse racing commission; nor shall this
- 15 chapter apply to any amounts received as purses for winning a race.
- 16 <u>NEW SECTION.</u> **Sec. 3.** A new section is added to chapter 82.08 RCW
- 17 to read as follows:

p. 1 HB 2853

- 1 The tax levied by RCW 82.08.020 shall not apply to sales of feed
- 2 for horses.
- 3 <u>NEW SECTION.</u> **Sec. 4.** A new section is added to chapter 82.12 RCW
- 4 to read as follows:
- 5 The provisions of this chapter shall not apply in respect to the
- 6 use of feed for horses.
- 7 <u>NEW SECTION.</u> **Sec. 5.** This act shall take effect July 1, 1996.

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HB 2853 p. 2