

CERTIFICATION OF ENROLLMENT  
**ENGROSSED SUBSTITUTE HOUSE BILL 1913**

54th Legislature  
1995 2nd Special Session

Passed by the House May 24, 1995  
Yeas 87 Nays 6

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**Speaker of the  
House of Representatives**

Passed by the Senate May 24, 1995  
Yeas 41 Nays 5

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**President of the Senate**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Timothy A. Martin, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 1913** as passed by the House of Representatives and the Senate on the dates hereon set forth.

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**Chief Clerk**

FILED

**Secretary of State  
State of Washington**

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**ENGROSSED SUBSTITUTE HOUSE BILL 1913**

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Passed Legislature - 1995 2nd Special Session

**State of Washington**

**54th Legislature**

**1995 Regular Session**

**By** House Committee on Finance (originally sponsored by Representatives Van Loven, 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.

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