
SENATE BILL 5923

State of Washington

54th Legislature

1995 Regular Session

By Senators Wojahn, Kohl, Winsley, Moyer, Prentice, C. Anderson, Wood and West

Read first time 02/14/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to tax exemptions for nonprofit blood banks;
2 amending RCW 84.36.035; 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; creating a new section; providing an effective date;
5 and declaring an emergency.

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

7 **Sec. 1.** RCW 84.36.035 and 1971 ex.s. c 206 s 1 are each amended to
8 read as follows:

9 The following property shall be exempt from taxation:

10 All property, whether real or personal, belonging to or leased by
11 any nonprofit corporation or association and used exclusively in the
12 business of procuring, processing, storing, distributing, or using
13 whole blood, plasma, blood products, and blood derivatives or in the
14 administration of such business. In the event such real or personal
15 property is leased, the benefit of the exemption shall inure to the
16 nonprofit corporation or association.

17 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
18 to read as follows:

1 This chapter does not apply to nonprofit organizations exempt from
2 federal income tax under section 501(c)(3) of the internal revenue code
3 of 1994, or a later enactment as adopted by the director by rule, in
4 respect to amounts derived from the business of procuring, processing,
5 storing, distributing, or using whole blood, plasma, blood products,
6 and blood derivatives.

7 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.08 RCW
8 to read as follows:

9 The tax levied by RCW 82.08.020 shall not apply to sales to
10 nonprofit organizations, exempt from federal income tax under section
11 501(c)(3) of the internal revenue code of 1994, or a later enactment as
12 adopted by the director by rule, in the business of procuring,
13 processing, storing, distributing, or using whole blood, plasma, blood
14 products, and blood derivatives.

15 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.12 RCW
16 to read as follows:

17 The provisions of this chapter shall not apply in respect to the
18 use by nonprofit organizations, exempt from federal income tax under
19 section 501(c)(3) of the internal revenue code of 1994, or a later
20 enactment as adopted by the director by rule, of items used in the
21 business of procuring, processing, storing, distributing, or using
22 whole blood, plasma, blood products, and blood derivatives.

23 NEW SECTION. **Sec. 5.** Section 1 of this act is effective for taxes
24 levied for collection in 1996 and thereafter.

25 NEW SECTION. **Sec. 6.** This act is necessary for the immediate
26 preservation of the public peace, health, or safety, or support of the
27 state government and its existing public institutions, and shall take
28 effect July 1, 1995.

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