
SENATE BILL 6013

State of Washington 54th Legislature 1995 Regular Session

By Senators McAuliffe, Rasmussen, Kohl and Spanel

Read first time 02/23/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to sales and use tax exemption for school districts
2 and educational service districts; adding a new section to chapter
3 82.08 RCW; adding a new section to chapter 82.12 RCW; providing an
4 effective 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 The tax levied by RCW 82.08.020 shall not apply to sales to school
9 districts and educational service districts for:

10 (1) General fund items such as supplies, instructional materials,
11 contractual services, certain items associated with employee travel,
12 and capital outlay;

13 (2) Capital projects purchases such as buildings, equipment, and
14 energy conservation projects; and

15 (3) School buses purchased from the transportation vehicle fund.

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

1 The provisions of this chapter shall not apply in respect to the
2 use by school districts and educational service districts for:

3 (1) General fund items such as supplies, instructional materials,
4 contractual services, certain items associated with employee travel,
5 and capital outlay;

6 (2) Capital projects purchases such as buildings, equipment, and
7 energy conservation projects; and

8 (3) School buses purchased from the transportation vehicle fund.

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

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