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HOUSE BILL 1447

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State of Washington                      55th Legislature                      1997 Regular Session

By Representatives Robertson, L. Thomas, Clements, Kastama and Cooke

Read first time 01/27/97. Referred to Committee on Finance.

1            AN ACT Relating to tax exemptions related to thoroughbred horses;  
2 adding a new section to chapter 82.04 RCW; adding a new section to  
3 chapter 82.08 RCW; and adding a new section to chapter 82.12 RCW.

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

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.04 RCW  
6 to read as follows:

7            This chapter does not apply to any person in respect to the  
8 business of raising, breeding, training, or selling thoroughbred race  
9 horses. This chapter does not apply to any person in respect to the  
10 business of conducting race meets for the conduct of which a license  
11 must be secured from the horse racing commission; nor does this chapter  
12 apply to any amounts received as purses for thoroughbred races.

13            NEW SECTION.    **Sec. 2.** A new section is added to chapter 82.08 RCW  
14 to read as follows:

15            The tax levied by RCW 82.08.020 does not apply to sales of feed  
16 sold for thoroughbred race horses.

1        NEW SECTION.   **Sec. 3.**   A new section is added to chapter 82.12 RCW  
2 to read as follows:  
3        The provisions of this chapter does not apply in respect to the use  
4 of feed for thoroughbred race horses.

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