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## HOUSE BILL 1688

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State of Washington 55th Legislature 1997 Regular Session

By Representatives Mulliken, Koster, Mielke, Cairnes, Thompson, McDonald, Bush, Schoesler, Boldt, Sheldon, Van Luven, Zellinsky, Robertson, D. Schmidt and Smith

Read first time 02/05/97. Referred to Committee on Finance.

- 1 AN ACT Relating to excise tax exemptions for fire departments;
- 2 adding a new section to chapter 82.08 RCW; adding a new section to
- 3 chapter 82.12 RCW; and providing an effective date.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 82.08 RCW
- 6 to read as follows:
- 7 The tax levied by RCW 82.08.020 does not apply to sales to fire
- 8 departments. For purposes of this section, "fire department" means a
- 9 public, private, or military organization providing rescue, fire
- 10 suppression, or other related activities, including but not limited to
- 11 fire protection districts established under Title 52 RCW.
- 12 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 82.12 RCW
- 13 to read as follows:
- 14 The provisions of this chapter do not apply in respect to the use
- 15 of any items by fire departments as defined in section 1 of this act.

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1 <u>NEW SECTION.</u> **Sec. 3.** This act takes effect October 1, 1997.

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