
SUBSTITUTE HOUSE BILL 1813

State of Washington

55th Legislature

1997 Regular Session

By House Committee on Trade & Economic Development (originally sponsored by Representatives Dunn, Van Luven, Veloria, Alexander, Sheldon, Morris, Mason, McDonald, Honeyford and L. Thomas)

Read first time 02/28/97.

1 AN ACT Relating to sales and use tax exemptions for motion picture
2 and video production equipment and production services; amending RCW
3 82.08.0315; and declaring an emergency.

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

5 **Sec. 1.** RCW 82.08.0315 and 1995 2nd sp.s. c 5 s 1 are each amended
6 to read as follows:

7 (1) As used in this section:

8 (a) "Production equipment" means the following when used in motion
9 picture or video production or postproduction: Grip and lighting
10 equipment, cameras, camera mounts including tripods, jib arms,
11 steadicams, and other camera mounts, cranes, dollies, generators,
12 helicopter mounts, helicopters rented for motion picture or video
13 production, walkie talkies, vans ((and)), trucks, and other vehicles
14 specifically equipped for motion picture or video production or used
15 solely for production activities, wardrobe and makeup trailers, special
16 effects and stunt equipment, video assists, videotape recorders, cables
17 and connectors, telepromoters, sound recording equipment, and editorial
18 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 of
11 production equipment, or the sale of production services, to a motion
12 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 (4) In order to claim an exemption under this section, the
19 purchaser must provide the seller with an exemption certificate in a
20 form and manner prescribed by the department. The seller shall retain
21 a copy of the certificate for the seller's files.

22 NEW SECTION. Sec. 2. This act is necessary for the immediate
23 preservation of the public peace, health, or safety, or support of the
24 state government and its existing public institutions, and takes effect
25 immediately.

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