
SENATE BILL 5268

State of Washington **55th Legislature** **1997 Regular Session**

By Senators Roach, Heavey, Schow, Rasmussen and Johnson

Read first time 01/21/97. Referred to Committee on Ways & Means.

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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