
SENATE BILL 5402

State of Washington 55th Legislature 1997 Regular Session

By Senators Roach, Johnson, Sheldon, Bauer, Patterson and Haugen

Read first time 01/24/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to tax exemptions for nonprofit camps and nonprofit
2 conference centers; adding a new section to chapter 82.04 RCW; adding
3 a new section to chapter 82.08 RCW; and providing an effective date.

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 amounts received by a nonprofit
8 organization from the sale or furnishing of the following items at a
9 camp or conference center conducted on property exempt from property
10 tax under RCW 84.36.030 (1), (2), or (3):

11 (1) Lodging, conference and meeting rooms, camping facilities,
12 parking, and similar licenses to use real property;

13 (2) Food and meals;

14 (3) Books, tapes, and other products that are available exclusively
15 to the participants at the camp, conference, or meeting and are not
16 available to the public at large.

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

1 The tax levied by RCW 82.08.020 shall not apply to a sale made at
2 a camp or conference center if the gross income from the sale is exempt
3 under section 1 of this act.

4 NEW SECTION. **Sec. 3.** This act takes effect October 1, 1997.

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