

CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 1813

Chapter 61, Laws of 1997

(partial veto)

55th Legislature
1997 Regular Session

MOTION PICTURE AND VIDEO PRODUCTION--SALES AND USE TAX EXEMPTIONS

EFFECTIVE DATE: 7/27/97

Passed by the House March 19, 1997
Yeas 92 Nays 5

CLYDE BALLARD
**Speaker of the
House of Representatives**

Passed by the Senate April 8, 1997
Yeas 47 Nays 0

BRAD OWEN
President of the Senate

Approved April 17, 1997, with the
exception of section 2, which is
vetoed.

GARY LOCKE
Governor of the State of Washington

CERTIFICATE

I, Timothy A. Martin, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 1813** as passed by the House of Representatives and the Senate on the dates hereon set forth.

TIMOTHY A. MARTIN
Chief Clerk

FILED

April 17, 1997 - 8:13 p.m.

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE BILL 1813

Passed Legislature - 1997 Regular Session

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.***

26 ***Sec. 2 was vetoed. See message at end of chapter.**

Passed the House March 19, 1997.

Passed the Senate April 8, 1997.

Approved by the Governor April 17, 1997, with the exception of
certain items that were vetoed.

Filed in Office of Secretary of State April 17, 1997.

1 Note: Governor's explanation of partial veto is as follows:

2 "I am returning herewith, without my approval as to section 2,
3 Substitute House Bill No. 1813 entitled:

4 "AN ACT Relating to sales and use tax exemptions for motion picture
5 and video production equipment and production services;"

6 Substitute House Bill No. 1813 contains an emergency clause in
7 section 2. The emergency clause was included to make the bill's tax
8 reduction available to motion picture and video production companies as
9 soon as possible.

1 Although this legislation is important, it is not a matter
2 necessary for the immediate preservation of the public peace, health or
3 safety, or support of the state government and its existing public
4 institutions.

5 For these reasons, I have vetoed section 2, of Substitute House
6 Bill No. 1813.

7 With the exception of section 2, Substitute House Bill No. 1813 is
8 approved."