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

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

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

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

GARY LOCKE
Governor of the State of Washington

Secretary of State
State of Washington
AN ACT Relating to sales and use tax exemptions for motion picture and video production equipment and production services; amending RCW 82.08.0315; and declaring an emergency.

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

Sec. 1. RCW 82.08.0315 and 1995 2nd sp.s. c 5 s 1 are each amended to read as follows:
(1) As used in this section:
(a) "Production equipment" means the following when used in motion picture or video production or postproduction: Grip and lighting equipment, cameras, camera mounts including tripods, jib arms, steadicams, and other camera mounts, cranes, dollies, generators, helicopter mounts, helicopters rented for motion picture or video production, walkie talkies, vans and trucks, and other vehicles specifically equipped for motion picture or video production or used solely for production activities, wardrobe and makeup trailers, special effects and stunt equipment, video assists, videotape recorders, cables and connectors, telepromoters, sound recording equipment, and editorial equipment.
(b) "Production services" means motion picture and video processing, printing, editing, duplicating, animation, graphics, special effects, negative cutting, conversions to other formats or media, stock footage, sound mixing, rerecording, sound sweetening, sound looping, sound effects, and automatic dialog replacement.

(c) "Motion picture or video production business" means a person engaged in the production of motion pictures and video tapes for exhibition, sale, or for broadcast by a person other than the person producing the motion picture or video tape.

(2) The tax levied by RCW 82.08.020 does not apply to the rental of production equipment, or the sale of production services, to a motion picture or video production business.

(3) The exemption provided for in this section shall not apply to rental of production equipment, or the sale of production services, to a motion picture or video production business that is engaged, to any degree, in the production of erotic material, as defined in RCW 9.68.050.

(4) In order to claim an exemption under this section, the purchaser must provide the seller with an exemption certificate in a form and manner prescribed by the department. The seller shall retain a copy of the certificate for the seller’s files.

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

*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.

Note: Governor’s explanation of partial veto is as follows:

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

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

Substitute House Bill No. 1813 contains an emergency clause in section 2. The emergency clause was included to make the bill’s tax reduction available to motion picture and video production companies as soon as possible.
Although this legislation is important, it is not a matter necessary for the immediate preservation of the public peace, health or safety, or support of the state government and its existing public institutions.

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

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