

CERTIFICATION OF ENROLLMENT

SENATE BILL 5402

Chapter 388, Laws of 1997

55th Legislature
1997 Regular Session

TAX EXEMPTIONS FOR NONPROFIT CAMPS AND CONFERENCE CENTERS

EFFECTIVE DATE: 10/1/97

Passed by the Senate April 11, 1997
YEAS 41 NAYS 0

IRV NEWHOUSE
President of the Senate

Passed by the House April 18, 1997
YEAS 95 NAYS 2

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

Approved May 15, 1997

GARY LOCKE
Governor of the State of Washington

CERTIFICATE

I, Mike O Connell, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 5402** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MIKE O'CONNELL
Secretary

FILED

May 15, 1997 - 4:38 p.m.

**Secretary of State
State of Washington**

SENATE BILL 5402

Passed Legislature - 1997 Regular Session

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.

 Passed the Senate April 11, 1997.

 Passed the House April 18, 1997.

 Approved by the Governor May 15, 1997.

 Filed in Office of Secretary of State May 15, 1997.