

5195

Sponsor(s): Senators Deccio and Newhouse; by request of Department of Revenue

Brief Title: Providing for taxation of membership sales in discount programs.

SB 5195 - DIGEST

(DIGEST AS ENACTED)

Provides that persons selling memberships in a qualifying discount program are not subject to tax under chapter 82.04 RCW on that portion of the membership sales where the seller delivers the membership materials to the purchaser who receives them at a point outside this state.