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SUBSTITUTE HOUSE BILL 2908

State of Washington 57th Legislature 2002 Regular Session

By House Committee on Finance (originally sponsored by Representative Berkey; by request of Department of Revenue)

Read first time 02/11/2002. Referred to Committee on .

- 1 AN ACT Relating to tax exemptions for organ procurement
- 2 organizations; adding a new section to chapter 82.04 RCW; adding a new
- 3 section to chapter 82.08 RCW; adding a new section to chapter 82.12
- 4 RCW; and declaring an emergency.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 6 NEW SECTION. Sec. 1. A new section is added to chapter 82.04 RCW
- 7 to read as follows:
- 8 This chapter does not apply to amounts received by a qualified
- 9 organ procurement organization under 42 U.S.C. Sec. 273(b) in effect as
- 10 of January 1, 2001, to the extent that the amounts are exempt from
- 11 federal income tax.
- 12 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 82.08 RCW
- 13 to read as follows:
- 14 The tax levied by RCW 82.08.020 shall not apply to the sales of
- 15 medical supplies, chemicals, or materials to an organ procurement
- 16 organization exempt under section 1 of this act. The definitions of
- 17 medical supplies, chemicals, and materials in RCW 82.04.324 apply to
- 18 this section. This exemption does not apply to the sale of

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- 1 construction materials, office equipment, building equipment,
- 2 administrative supplies, or vehicles.
- 3 <u>NEW SECTION.</u> **Sec. 3.** A new section is added to chapter 82.12 RCW 4 to read as follows:
- 5 The tax levied by RCW 82.08.020 shall not apply to the use of
- 6 medical supplies, chemicals, or materials by an organ procurement
- 7 organization exempt under section 1 of this act. The definitions of
- 8 medical supplies, chemicals, and materials in RCW 82.04.324 apply to
- 9 this section. This exemption does not apply to the use of construction
- 10 materials, office equipment, building equipment, administrative
- 11 supplies, or vehicles.
- 12 <u>NEW SECTION.</u> **Sec. 4.** This act is necessary for the immediate
- 13 preservation of the public peace, health, or safety, or support of the
- 14 state government and its existing public institutions, and takes effect
- 15 immediately.

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