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**SUBSTITUTE SENATE BILL 5036**

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**State of Washington**

**57th Legislature**

**2001 Regular Session**

**By** Senate Committee on Labor, Commerce & Financial Institutions  
(originally sponsored by Senators Franklin, Winsley, Prentice,  
Patterson and Costa)

READ FIRST TIME 2/6/01.

1       AN ACT Relating to a temporary exemption for clothing and footwear  
2 from sales and use taxes; adding a new section to chapter 82.08 RCW;  
3 adding a new section to chapter 82.12 RCW; and declaring an emergency.

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

5       NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW  
6 to read as follows:

7       (1) For the period August 19, 2001, through August 25, 2001, the  
8 tax levied by RCW 82.08.020 does not apply to sales of clothing and  
9 footwear for human use if the consideration given or contracted to be  
10 given for the clothing or footwear is less than eighty-five dollars per  
11 item, including any charge for alteration, but exclusive of sales and  
12 use taxes and delivery charges.

13       (2) The exemption under this section includes fabric, thread, yarn,  
14 buttons, snaps, hooks, zippers, and other items used or consumed to  
15 make or repair exempt clothing if the item becomes a physical component  
16 of such clothing.

17       (3) The exemption under this section does not apply to costumes or  
18 rented formal wear; items made from real or imitation pearls, precious  
19 or semiprecious stones, jewels, or metals; athletic equipment not

1 suitable for general use; or protective devices such as motorcycle  
2 helmets.

3 (4) The department may adopt rules to implement this section.

4 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW  
5 to read as follows:

6 (1) For the period August 19, 2001, through August 25, 2001, the  
7 provisions of this chapter do not apply with respect to the use of  
8 clothing and footwear for human use if the consideration given or  
9 contracted to be given for the clothing or footwear is less than  
10 eighty-five dollars per item, including any charge for alteration, but  
11 exclusive of sales and use taxes and delivery charges.

12 (2) The exemption under this section includes fabric, thread, yarn,  
13 buttons, snaps, hooks, zippers, and other items used or consumed to  
14 make or repair exempt clothing if the item becomes a physical component  
15 of such clothing.

16 (3) The exemption under this section does not apply to costumes or  
17 rented formal wear; items made from real or imitation pearls, precious  
18 or semiprecious stones, jewels, or metals; athletic equipment not  
19 suitable for general use; or protective devices such as motorcycle  
20 helmets.

21 (4) The department may adopt rules to implement this section.

22 NEW SECTION. **Sec. 3.** 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.

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