
SUBSTITUTE SENATE BILL 6787

State of Washington 57th Legislature

2002 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators B. Sheldon, Rasmussen and Oke; by request of Department of Revenue)

READ FIRST TIME 02/12/2002.

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 NEW SECTION. **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

1 construction materials, office equipment, building equipment,
2 administrative supplies, or vehicles.

3 NEW SECTION. **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 NEW SECTION. **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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