SALES AND USE TAX EXEMPTION--WAX AND CERAMIC MATERIALS

EFFECTIVE DATE: 07/01/10

Passed by the Senate March 8, 2010
YEAS 44  NAYS 3

Passed by the House March 11, 2010
YEAS 96  NAYS 1

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is SUBSTITUTE SENATE BILL 6339 as passed by the Senate and the House of Representatives on the dates hereon set forth.

THOMAS HOEMANN
Secretary

Approved March 26, 2010, 10:43 a.m.

FILED
March 26, 2010

CHRISTINE GREGOIRE
Governor of the State of Washington

Secretary of State
State of Washington
AN ACT Relating to a sales and use tax exemption for wax and ceramic materials used to create molds for ferrous and nonferrous investment castings; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; providing an effective date; and providing an expiration date.

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

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

(1) The tax levied by RCW 82.08.020 does not apply to sales of wax and ceramic materials used to create molds consumed during the process of creating ferrous and nonferrous investment castings used in industrial applications. The tax also does not apply to labor or services used to create wax patterns and ceramic shells used as molds and consumed during the process of creating ferrous and nonferrous investment castings used in industrial applications.

(2) A person claiming the exemption under this section must claim the exemption in a form and manner prescribed by the department.
NEW SECTION. Sec. 2. A new section is added to chapter 82.12 RCW to read as follows:

The provisions of this chapter do not apply with respect to the use of wax and ceramic materials used to create molds consumed during the process of creating ferrous and nonferrous investment castings used in industrial applications.

NEW SECTION. Sec. 3. This act takes effect July 1, 2010.

NEW SECTION. Sec. 4. This act expires June 30, 2015.

Passed by the Senate March 8, 2010.
Passed by the House March 11, 2010.
Approved by the Governor March 26, 2010.
Filed in Office of Secretary of State March 26, 2010.