
SUBSTITUTE SENATE BILL 5907

State of Washington

64th Legislature

2015 Regular Session

By Senate Early Learning & K-12 Education (originally sponsored by Senators McAuliffe, Chase, Cleveland, and Litzow)

READ FIRST TIME 02/20/15.

1 AN ACT Relating to creating a sales and use tax exemption for
2 technology sold to, or used in, public schools; adding a new section
3 to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and
4 creating a new section.

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

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

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of
9 technology to public schools.

10 (2) The definitions in this subsection apply throughout this
11 section unless the context clearly requires otherwise.

12 (a) "Public schools" has the same meaning as provided in RCW
13 28A.150.010.

14 (b) "Technology" means computer hardware, peripherals, digital
15 products, software, remote access software, or items of tangible
16 personal property that include or require software to operate, for
17 use by students or instructors or administrators in a classroom or
18 other instructional setting, such as printers, projectors, document
19 cameras, smart boards, databases, internet access, computer network
20 security, online applications, software licenses, or similar
21 classroom technology.

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

3 The provisions of this chapter do not apply with respect to the
4 use of technology in public schools, as defined in RCW 28A.150.010,
5 including, but not limited to: Computers, printers, projectors,
6 document cameras, smart boards, classroom technology, software,
7 service systems, databases, internet, network security,
8 subscriptions, online applications, and software licenses.

9 NEW SECTION. **Sec. 3.** The legislature intends for the tax
10 preferences created in this act to be permanent. Therefore, the tax
11 preferences created in sections 1 and 2 of this act are exempt from
12 the provisions of RCW 82.32.805 and 82.32.808.

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