

RCW 82.04.363 Exemptions—Camp or conference center—Items sold or furnished by nonprofit organization. This chapter does not apply to amounts received by a nonprofit organization from the sale or furnishing of the following items at a camp or conference center conducted on property exempt from property tax under RCW 84.36.030 (1), (2), or (3):

(1) Lodging, conference and meeting rooms, camping facilities, parking, and similar licenses to use real property;

(2) Food and meals;

(3) Books, tapes, and other products, including books and other products that are transferred electronically, that are available exclusively to the participants at the camp, conference, or meeting and are not available to the public at large. [2009 c 535 s 409; 1997 c 388 s 1.]

Intent—Construction—2009 c 535: See notes following RCW 82.04.192.

Effective date—1997 c 388: "This act takes effect October 1, 1997." [1997 c 388 s 3.]