

**EHB 3159** - S AMD TO S AMD (S-5895.1/06) **401**  
By Senators Keiser, Doumit, Prentice

ADOPTED 03/07/2006

1 On page 27, after line 15 of the amendment, insert the following:

2 "NEW SECTION. **Sec. 14.** A new section is added to chapter 82.08  
3 RCW to read as follows:

4 (1) The tax levied by RCW 82.08.020 does not apply to sales to  
5 persons who are subject to tax under RCW 82.04.260(12) of: (a)  
6 Materials used to package canned salmon including, but not limited to,  
7 clear wrap, boxes, tape, and box labels; and (b) glue, ink, or similar  
8 tangible personal property, that: (i) Affixes the label to the labeled  
9 product; or (ii) becomes a component of the label.

10 (2) The exemption is available only if the buyer provides the  
11 seller with an exemption certificate in a form and manner prescribed by  
12 the department. The seller must retain a copy of the certificate for  
13 the seller's files.

14 NEW SECTION. **Sec. 15.** A new section is added to chapter 82.12 RCW  
15 to read as follows:

16 The provisions of this chapter do not apply with respect to the use  
17 by persons who are subject to tax under RCW 82.04.260(12) of: (1)  
18 Materials used to package canned salmon including, but not limited to,  
19 clear wrap, boxes, tape, and box labels; and (2) glue, ink, or similar  
20 tangible personal property, that: (a) Affixes the label to the labeled  
21 product; or (b) becomes a component of the label."

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1        On page 29, line 5 of the title amendment, after "82.04 RCW;"  
2        insert "adding a new section to chapter 82.08 RCW; adding a new section  
3        to chapter 82.12 RCW;"

EFFECT:    Provides a sales and use tax exemption on materials used  
to label canned salmon and on materials used to package canned salmon.

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