
SENATE BILL 5831

State of Washington 63rd Legislature 2013 Regular Session

By Senators Rivers, Roach, Benton, and Brown

Read first time 02/20/13. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing a sales and use tax exemption for clay
2 targets purchased by nonprofit gun clubs; adding a new section to
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; creating
4 a new section; and providing an effective date.

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 RCW
7 to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of clay
9 targets purchased by a nonprofit gun club for use in providing the
10 activity of clay target shooting for a fee.

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

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

17 The provisions of this chapter do not apply with respect to the use

1 by a nonprofit gun club of clay targets that are provided while
2 conducting the activity of clay target shooting for a fee.

3 NEW SECTION. **Sec. 3.** This act applies retroactively as well as
4 prospectively; however, taxpayers may not seek a refund for sales or
5 use taxes that have already been paid.

6 NEW SECTION. **Sec. 4.** This act takes effect August 1, 2013.

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