6013 AMS ROAC R 021

**SB 6013** - S AMD **487**

By Senator Roach

**ADOPTED 06/28/2015**

 Strike everything after the enacting clause and insert the following:

"NEW SECTION. **Sec.**  (1) This section is the tax preference performance statement for the tax preference in section 2 of this act. This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.

(2) The legislature categorizes this tax preference as one intended to accomplish a general purpose as indicated in RCW 82.32.808(2)(f).

(3) It is the legislature's specific public policy objective to provide use tax relief for individuals who support charitable activities by purchasing or winning articles of personal property from a nonprofit organization or library when the personal property is sales tax exempt.

(4) To measure the effectiveness of the exemption provided in this act in achieving the specific public policy objective described in (3) of this section, the joint legislative audit and review committee must evaluate this tax preference.

**Sec.**  RCW 82.12.225 and 2013 2nd sp.s. c 13 s 1402 are each amended to read as follows:

(1) The provisions of this chapter do not apply in respect to the use of any article of personal property, valued at less than ((~~ten~~)) twelve thousand dollars, purchased or received as a prize in a contest of chance, as defined in RCW 82.04.285, from a nonprofit organization or a library, if the gross income the nonprofit organization or library receives from the sale is exempt under RCW 82.04.3651.

(2) This section expires July 1, ((~~2017~~)) 2020."

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On page 1, line 2 of the title, after "activities;" strike the remainder of the title and insert "amending RCW 82.12.225; and creating a new section."

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|  |  EFFECT: Limits the exemption to those items of personal property that are valued at less than $12,000. Expires the exemption July 1, 2020. |

**--- END ---**