CERTIFICATION OF ENROLLMENT

**ENGROSSED SENATE BILL 6013**

Chapter 32, Laws of 2015

64th Legislature

2015 3rd Special Session

USE TAXES--TAX PREFERENCES--CHARITABLE ACTIVITIES

EFFECTIVE DATE: 10/9/2015

|  |  |
| --- | --- |
| Passed by the Senate June 28, 2015  Yeas 42 Nays 2  PAM ROACH  **President of the Senate**  Passed by the House June 30, 2015  Yeas 97 Nays 1  FRANK CHOPP  **Speaker of the House of Representatives** | CERTIFICATE  I, Hunter G. Goodman, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SENATE BILL 6013** as passed by Senate and the House of Representatives on the dates hereon set forth.  HUNTER G. GOODMAN  **Chief Clerk** |
| Approved July 6, 2015 4:15 PM | July 7, 2015 |
| JAY INSLEE  **Governor of the State of Washington** | **Secretary of State**  **State of Washington** |

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**ENGROSSED SENATE BILL 6013**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Passed Legislature - 2015 3rd Special Session

**State of Washington 64th Legislature 2015 Regular Session**

**By** Senators Roach, Angel, and Dammeier

AN ACT Relating to providing use tax relief for individuals who support charitable activities; amending RCW 82.12.225; and creating a new section.

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

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.

**--- END ---**

Passed by the Senate June 28, 2015.

Passed by the House June 30, 2015.

Approved by the Governor July 6, 2015.

Filed in Office of Secretary of State July 7, 2015.