

---

HOUSE BILL 1879

---

State of Washington                      65th Legislature                      2017 Regular Session

By Representatives Wylie, Doglio, Orwall, Lovick, Tarleton, and Cody

Read first time 02/01/17. Referred to Committee on Finance.

1            AN ACT Relating to requiring the department of revenue to submit  
2 a sales and use tax products status report; and creating new  
3 sections.

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

5            NEW SECTION.    **Sec. 1.**    The legislature finds that there are  
6 increasing inconsistencies and complexities in the application of  
7 sales and use taxes in the state. The application of these taxes does  
8 not take into account the emergence of new products or the changing  
9 needs of the population. The addition of new exemptions or new taxes  
10 without clear policy objectives results in confusion, inequality, and  
11 tax policies that lack purpose or consistency.

12           NEW SECTION.    **Sec. 2.**    The department of revenue must submit a  
13 report to the fiscal committees of the legislature that includes a  
14 complete inventory of products and services that are subject to state  
15 sales and use taxes and of products and services that are exempt from  
16 state sales and use taxes. For products and services that are exempt,  
17 the report must indicate whether there is a record of intent from the

1 legislation that exempted the item and describe the intent in  
2 instances where it is available. The report is due January 8, 2018.

--- END ---