S-0388.1

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**SENATE BILL 5187**

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**State of Washington 67th Legislature 2021 Regular Session**

**By** Senators Fortunato, Wagoner, and Wilson, L.

AN ACT Relating to exempting clay targets from sales and use tax; adding a new section to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and creating a new section.

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

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

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

(2) The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files. For sellers who electronically file their taxes, the department must provide a separate tax reporting line for exemption amounts claimed under this section.

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

The provisions of this chapter do not apply with respect to the use by a nonprofit gun club of clay targets that are provided while conducting the activity of clay target shooting for a fee.

NEW SECTION. **Sec.**  The provisions of RCW 82.32.805 and 82.32.808 do not apply to this act.

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