

CERTIFICATION OF ENROLLMENT
SUBSTITUTE HOUSE BILL 2187

Chapter 51, Laws of 1991

52nd Legislature
1991 Regular Session

BUSINESS AND OCCUPATION TAX AND SALES TAX EXEMPTIONS FOR AUCTIONS
CONDUCTED BY NONPROFIT ORGANIZATIONS

EFFECTIVE DATE: 4/26/91

Passed by the House April 17, 1991
Yeas 89 Nays 5

JOE KING
**Speaker of the
House of Representatives**

Passed by the Senate April 19, 1991
Yeas 45 Nays 2

JOEL PRITCHARD
President of the Senate

Approved April 26, 1991

BOOTH GARDNER
Governor of the State of Washington

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 2187** as passed by the House of Representatives and the Senate on the dates hereon set forth.

ALAN THOMPSON
Chief Clerk

FILED

April 26, 1991 - 9:40 a.m.

Secretary of State
State of Washington

SUBSTITUTE HOUSE BILL 2187

Passed Legislature - 1991 Regular Session

State of Washington 52nd Legislature 1991 Regular Session

By House Committee on Revenue (originally sponsored by Representatives O'Brien, Dellwo, Brough, Anderson, May, Kremen, Beck, Zellinsky, Miller, Day, Basich, Riley, R. King, Rasmussen, Prentice, Ferguson, Padden, Broback, Ballard, Edmondson, Brumsickle, P. Johnson, Bowman, Wynne, Mielke, Casada, Nealey, Van Luven, Fuhrman, Holland, Wilson, Schmidt, Neher, Lisk, Rayburn, Scott, Roland, Ogden, Orr, Haugen, Jacobsen, Cole, Pruitt, McLean, Tate, Morton, Valle, Dorn, Heavey, Franklin, Cantwell and Leonard).

Read first time April 12, 1991. Referred to Committee on Revenue.

1 AN ACT Relating to auctions conducted by nonprofit organizations;
2 adding a new section to chapter 82.04 RCW; adding a new section to
3 chapter 82.08 RCW; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 (1) This chapter does not apply to amounts received by a public
8 benefit nonprofit organization from sales at an auction that the
9 organization conducts or participates in, if:

10 (a) The organization does not conduct or participate in more than
11 one auction per year; and

12 (b) The auction does not extend over a period of more than two
13 days.

1 (2) As used in this section, "public benefit nonprofit
2 organization" means an organization exempt from tax under section
3 501(c)(3) of the federal internal revenue code, as in effect on January
4 1, 1991, or a subsequent date provided by the director by rule
5 consistent with the purpose of this section.

6 NEW SECTION. **Sec. 2.** 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 made by
9 a public benefit nonprofit organization at an auction that the
10 organization conducts or participates in, if:

11 (a) The organization does not conduct or participate in more than
12 one auction per year; and

13 (b) The auction does not extend over a period of more than two
14 days.

15 (2) As used in this section, "public benefit nonprofit
16 organization" means an organization exempt from tax under section
17 501(c)(3) of the federal internal revenue code, as in effect on January
18 1, 1991, or a subsequent date provided by the director by rule
19 consistent with the purpose of this section.

20 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
21 preservation of the public peace, health, or safety, or support of the
22 state government and its existing public institutions, and shall take
23 effect immediately.

Passed the House April 17, 1991.
Passed the Senate April 19, 1991.
Approved by the Governor April 26, 1991.
Filed in Office of Secretary of State April 26, 1991.