

CERTIFICATION OF ENROLLMENT

**SENATE BILL 6010**

Chapter 81, Laws of 1992

52nd Legislature  
1992 Regular Session

BUSINESS AND OCCUPATION TAX--EXEMPTION FOR CHURCH-OPERATED DAY  
CARES

EFFECTIVE DATE: 6/11/92

Passed by the Senate February 10, 1992  
Yeas 40 Nays 4

JOEL PRITCHARD

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**President of the Senate**

Passed by the House March 3, 1992  
Yeas 96 Nays 0

JOE KING

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**Speaker of the  
House of Representatives**

Approved March 26, 1992

BOOTH GARDNER

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**Governor of the State of Washington**

CERTIFICATE

I, Gordon Golob, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 6010** as passed by the Senate and the House of Representatives on the dates hereon set forth.

GORDON A. GOLOB

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**Secretary**

FILED

March 26, 1992 - 12:36 p.m.

**Secretary of State  
State of Washington**

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**SENATE BILL 6010**

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Passed Legislature - 1992 Regular Session

**State of Washington**                      **52nd Legislature**                      **1992 Regular Session**

**By Senator Bauer**

Read first time 01/13/92. Referred to Committee on Ways & Means.

1            AN ACT Relating to the exemption of church-provided day care from  
2 the business and occupation tax; and adding a new section to chapter  
3 82.04 RCW.

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            This chapter shall not apply to amounts derived by a church that is  
8 exempt from property tax under RCW 84.36.020 from the provision of care  
9 for children for periods of less than twenty-four hours.

Passed the Senate February 10, 1992.  
Passed the House March 3, 1992.  
Approved by the Governor March 26, 1992.  
Filed in Office of Secretary of State March 26, 1992.