

2 **ESSB 5967** - H AMD TO REV COMM AMD (H-2487.6/93) **554 WITHDRAWN 4-16-93**
3 By Representatives Riley

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5 On page 18, after line 2 of the amendment, insert the following:

6 NEW SECTION. **Sec. 113.** A new section is added to chapter 82.08
7 RCW to read as follows:

8 The tax levied by RCW 82.08.020 shall not apply to sales of
9 watercraft, sales of component parts thereof, or sales of oil spill
10 removal equipment, to a nonprofit entity exempt from federal income tax
11 under section 501(c)(4) of the Internal Revenue Code of 1986, for the
12 primary purpose of use in the removal of oil from navigable waters of
13 the state or for training in such use. As used in this section, "oil"
14 and "navigable waters of the state" have the meaning given to them in
15 RCW 90.56.010; "equipment" includes, without limitation, booms,
16 skimmers, power packs, and other equipment necessary or useful to oil
17 spill removal operations; and "removal" means containment and removal
18 of oil or the taking of other actions as may be necessary to minimize
19 or mitigate oil spill damage to the public health or welfare including
20 but not limited to fish, shellfish, wildlife, and public and private
21 property, shorelines, and beaches.

22 NEW SECTION. **Sec. 114.** A new section is added to chapter 82.12
23 RCW to read as follows:

24 The provisions of this chapter shall not apply in respect to the
25 use of watercraft, the use of component parts thereof, or the use of
26 oil spill removal equipment, by a nonprofit entity exempt from federal
27 income tax under section 501(c)(4) of the Internal Revenue Code of
28 1986, for the primary purpose of removal of oil from navigable waters
29 of the state, including training in such removal. As used in this
30 section, "oil" and "navigable waters of the state" have the meaning
31 given to them in RCW 90.56.010; "equipment" includes, without
32 limitation, booms, skimmers, power packs, and other equipment necessary
33 or useful to oil spill removal operations; and "removal" means
34 containment and removal of oil or the taking of other actions as may be
35 necessary to minimize or mitigate oil spill damage to the public health

1 or welfare including but not limited to fish, shellfish, wildlife, and
2 public and private property, shorelines, and beaches.

3 NEW SECTION. **Sec. 115.** Sections 113 and 114 of this act shall
4 apply to watercraft, component parts, and equipment sold or first used
5 in this state on or after March 1, 1993, and shall not apply to
6 watercraft, component parts, and equipment sold or first used in this
7 state after December 31, 1993."

8 Renumber the remaining sections consecutively and correct any
9 internal references accordingly.

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