
SENATE BILL 6034

State of Washington

53rd Legislature

1994 Regular Session

By Senator Snyder

Read first time 01/10/94. Referred to Committee on Ways & Means.

1 AN ACT Relating to the taxation of religious, charitable,
2 benevolent, and nonprofit service corporations; and adding new sections
3 to chapter 82.32 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 82.32 RCW
6 to read as follows:

7 The department shall develop and implement an effective method to
8 provide notice at least biennially to all religious, charitable,
9 benevolent, and nonprofit service organizations regarding the
10 applicability of retail sales and use taxes, including specifically the
11 provisions of WAC 458-20-169.

12 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.32 RCW
13 to read as follows:

14 In a recovery of past-due taxes by the department from a religious,
15 charitable, benevolent, or nonprofit service organization based on its
16 activities in serving meals, conducting bazaars or rummage sales, or
17 fund-raising drives or concessions, the amount is limited to the taxes

1 due and payable for the year of the audit and the preceding calendar
2 year only.

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