- 2 **SHB 1129** S Comm Amd
- 3 By Committee on Ways & Means
- 4 ADOPTED AS AMENDED 4/14/95
- On page strike everything after the enacting clause and insert the following:
- 7 "Sec. 1. RCW 82.04.365 and 1979 ex.s. c 196 s 7 are each amended 8 to read as follows:
- 9 (1) This chapter does not apply to amounts derived by a nonprofit 10 organization as a result of conducting or participating in a bazaar or 11 rummage sale if:
- 12 (a) The organization does not conduct or participate in more than 13 two bazaars or rummage sales per year; and
- 14 (b) Each bazaar or rummage sale does not extend over a period of 15 more than two days; and
- 16 (c) The gross income received by each organization from each bazaar 17 or rummage sale does not exceed ((one)) ten thousand dollars.
- 18 (2) For purposes of this section, "nonprofit organization" means an organization that meets all of the following criteria:
- 20 (a) The members, stockholders, officers, directors, or trustees of 21 the organization do not receive any part of the organization's gross 22 income, except as payment for services rendered;
- (b) The compensation received by any person for services rendered to the organization does not exceed an amount reasonable under the circumstances; and
- (c) The activities of the organization do not include a substantial amount of political activity, including but not limited to influencing legislation and participation in any campaign on behalf of any candidate for political office.
- NEW SECTION. Sec. 2. A new section is added to chapter 82.08 RCW to read as follows:
- The tax levied by RCW 82.08.020 does not apply to sales made by a nonprofit organization if the gross income from the sales is exempt
- 34 under RCW 82.04.365.

- 1 <u>NEW SECTION.</u> **Sec. 3.** A new section is added to chapter 82.04 RCW
- 2 to read as follows:
- 3 This chapter does not apply to nonprofit organizations in respect
- 4 to amounts derived from the provision of child care resource and
- 5 referral services.
- 6 <u>NEW SECTION.</u> **Sec. 4.** Section 3 of this act is necessary for the
- 7 immediate preservation of the public peace, health, or safety, or
- 8 support of the state government and its existing public institutions,
- 9 and shall take effect July 1, 1995."
- 10 **SHB 1129** S Comm Amd
- 11 By Committee on Ways & Means
- 12 ADOPTED AS AMENDED 4/14/95
- On page 1, line 1 of the title, after "nonprofits;" strike the
- 14 remainder of the title and insert "amending RCW 82.04.365; adding a new
- 15 section to chapter 82.04 RCW; adding a new section to chapter 82.08
- 16 RCW; providing an effective date; and declaring an emergency."

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