

2 **SHB 1129** - S Comm Amd  
3 By Committee on Ways & Means

4 ADOPTED AS AMENDED 4/14/95

5 On page strike everything after the enacting clause and insert the  
6 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  
19 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;

23 (b) The compensation received by any person for services rendered  
24 to the organization does not exceed an amount reasonable under the  
25 circumstances; and

26 (c) The activities of the organization do not include a substantial  
27 amount of political activity, including but not limited to influencing  
28 legislation and participation in any campaign on behalf of any  
29 candidate for political office.

30 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW  
31 to read as follows:

32 The tax levied by RCW 82.08.020 does not apply to sales made by a  
33 nonprofit organization if the gross income from the sales is exempt  
34 under RCW 82.04.365.

