

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

4 On page strike everything after the enacting clause and insert the
5 following:

6 "**Sec. 1.** RCW 82.04.365 and 1979 ex.s. c 196 s 7 are each amended
7 to read as follows:

8 (1) This chapter does not apply to amounts derived by a nonprofit
9 organization as a result of conducting or participating in a bazaar or
10 rummage sale if:

11 (a) The organization does not conduct or participate in more than
12 two bazaars or rummage sales per year; and

13 (b) Each bazaar or rummage sale does not extend over a period of
14 more than two days; and

15 (c) The gross income received by each organization from each bazaar
16 or rummage sale does not exceed (~~one~~) ten thousand dollars.

17 (2) For purposes of this section, "nonprofit organization" means an
18 organization that meets all of the following criteria:

19 (a) The members, stockholders, officers, directors, or trustees of
20 the organization do not receive any part of the organization's gross
21 income, except as payment for services rendered;

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

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

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

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

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3 On page 1, line 1 of the title, after "nonprofits;" strike the
4 remainder of the title and insert "amending RCW 82.04.365; and adding
5 a new section to chapter 82.08 RCW."

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