

2 **SB 6047** - S AMD 048

3 By Senators Wojahn, McDonald, Hale, Wood, Prentice, Winsley, West  
4 and C. Anderson

5 S/O BEYOND SCOPE - 3/7/95

6 On page 4, after line 27, insert the following:

7 **"Sec. 5.** RCW 82.08.0293 and 1988 c 103 s 1 are each amended to  
8 read as follows:

9 (1) The tax levied by RCW 82.08.020 shall not apply to sales of  
10 food products for human consumption.

11 "Food products" include cereals and cereal products, oleomargarine,  
12 meat and meat products including livestock sold for personal  
13 consumption, fish and fish products, eggs and egg products, vegetables  
14 and vegetable products, fruit and fruit products, spices and salt,  
15 sugar and sugar products, coffee and coffee substitutes, tea, cocoa and  
16 cocoa products.

17 "Food products" include milk and milk products, milk shakes, malted  
18 milks, and any other similar type beverages which are composed at least  
19 in part of milk or a milk product and which require the use of milk or  
20 a milk product in their preparation.

21 "Food products" include all fruit juices, vegetable juices, bottled  
22 water, and other beverages except (~~(bottled water,~~) spirituous, malt  
23 or vinous liquors or carbonated beverages, whether liquid or frozen.  
24 Bottled water means bottled water, as defined in RCW 69.07.170, sold in  
25 containers of at least one gallon, and includes artesian water,  
26 distilled water, drinking water, mineral water, natural water, and  
27 spring water.

28 "Food products" do not include medicines and preparations in  
29 liquid, powdered, granular, tablet, capsule, lozenge, and pill form  
30 sold as dietary supplements or adjuncts.

31 (2) The exemption of "food products" provided for in subsection (1)  
32 of this section shall not apply: (a) When the food products are  
33 ordinarily sold for immediate consumption on or near a location at  
34 which parking facilities are provided primarily for the use of patrons  
35 in consuming the products purchased at the location, even though such  
36 products are sold on a "takeout" or "to go" order and are actually  
37 packaged or wrapped and taken from the premises of the retailer, or (b)

1 when the food products are sold for consumption within a place, the  
2 entrance to which is subject to an admission charge, except for  
3 national and state parks and monuments, or (c) to a food product, when  
4 sold by the retail vendor, which by law must be handled on the vendor's  
5 premises by a person with a food and beverage service worker's permit  
6 under RCW 69.06.010, including but not be limited to sandwiches  
7 prepared or chicken cooked on the premises, deli trays, home-delivered  
8 pizzas or meals, and salad bars but excluding:

9 (i) Raw meat prepared by persons who slaughter animals, including  
10 fish and fowl, or dress or wrap slaughtered raw meat such as fish  
11 mongers, butchers, or meat wrappers;

12 (ii) Meat and cheese sliced and/or wrapped, in any quantity  
13 determined by the buyer, sold by vendors such as meat markets,  
14 delicatessens, and grocery stores;

15 (iii) Bakeries which only sell baked goods;

16 (iv) Combination bakery businesses, as prescribed by rule of the  
17 department, to the extent that sales of baked goods are separately  
18 accounted for and the baked goods claimed for exemption are not sold as  
19 part of meals or with beverages in unsealed containers; or

20 (v) Bulk food products sold from bins or barrels, including but not  
21 limited to flour, fruits, vegetables, sugar, salt, candy, chips, and  
22 cocoa.

23 (3) Notwithstanding anything in this section to the contrary, the  
24 exemption of "food products" provided in this section shall apply to  
25 food products which are furnished, prepared, or served as meals:

26 (a) Under a state administered nutrition program for the aged as  
27 provided for in the Older Americans Act (P.L. 95-478 Title III) and RCW  
28 74.38.040(6); or

29 (b) Which are provided to senior citizens, disabled persons, or  
30 low-income persons by a not-for-profit organization organized under  
31 chapter 24.03 or 24.12 RCW.

32 (4) Subsection (1) of this section notwithstanding, the retail sale  
33 of food products is subject to sales tax under RCW 82.08.020 if the  
34 food products are sold through a vending machine, and in this case the  
35 selling price for purposes of RCW 82.08.020 is fifty-seven percent of  
36 the gross receipts.

37 This subsection does not apply to hot prepared food products, other  
38 than food products which are heated after they have been dispensed from  
39 the vending machine.

1 For tax collected under this subsection, the requirements that the  
2 tax be collected from the buyer and that the amount of tax be stated as  
3 a separate item are waived.

4 **Sec. 6.** RCW 82.12.0293 and 1988 c 103 s 2 are each amended to read  
5 as follows:

6 (1) The provisions of this chapter shall not apply in respect to  
7 the use of food products for human consumption.

8 "Food products" include cereals and cereal products, oleomargarine,  
9 meat and meat products including livestock sold for personal  
10 consumption, fish and fish products, eggs and egg products, vegetables  
11 and vegetable products, fruit and fruit products, spices and salt,  
12 sugar and sugar products, coffee and coffee substitutes, tea, cocoa and  
13 cocoa products.

14 "Food products" include milk and milk products, milk shakes, malted  
15 milks, and any other similar type beverages which are composed at least  
16 in part of milk or a milk product and which require the use of milk or  
17 a milk product in their preparation.

18 "Food products" include all fruit juices, vegetable juices, bottled  
19 water, and other beverages except (~~(bottled water,~~) spirituous, malt  
20 or vinous liquors or carbonated beverages, whether liquid or frozen.  
21 Bottled water means bottled water, as defined in RCW 69.07.170, sold in  
22 containers of at least one gallon, and includes artesian water,  
23 distilled water, drinking water, mineral water, natural water, and  
24 spring water.

25 "Food products" do not include medicines and preparations in  
26 liquid, powdered, granular, tablet, capsule, lozenge, and pill form  
27 sold as dietary supplements or adjuncts.

28 (2) The exemption of "food products" provided for in subsection (1)  
29 of this section shall not apply: (a) When the food products are  
30 ordinarily sold for immediate consumption on or near a location at  
31 which parking facilities are provided primarily for the use of patrons  
32 in consuming the products purchased at the location, even though such  
33 products are sold on a "takeout" or "to go" order and are actually  
34 packaged or wrapped and taken from the premises of the retailer, or (b)  
35 when the food products are sold for consumption within a place, the  
36 entrance to which is subject to an admission charge, except for  
37 national and state parks and monuments, or (c) to a food product, when  
38 sold by the retail vendor, which by law must be handled on the vendor's

1 premises by a person with a food and beverage service worker's permit  
2 under RCW 69.06.010, including but not be limited to sandwiches  
3 prepared or chicken cooked on the premises, deli trays, home-delivered  
4 pizzas or meals, and salad bars but excluding:

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6 fish and fowl, or dress or wrap slaughtered raw meat such as fish  
7 mongers, butchers, or meat wrappers;

8 (ii) Meat and cheese sliced and/or wrapped, in any quantity  
9 determined by the buyer, sold by vendors such as meat markets,  
10 delicatessens, and grocery stores;

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13 department, to the extent that sales of baked goods are separately  
14 accounted for and the baked goods claimed for exemption are not sold as  
15 part of meals or with beverages in unsealed containers; or

16 (v) Bulk food products sold from bins or barrels, including but not  
17 limited to flour, fruits, vegetables, sugar, salt, candy, chips, and  
18 cocoa.

19 (3) Notwithstanding anything in this section to the contrary, the  
20 exemption of "food products" provided in this section shall apply to  
21 food products which are furnished, prepared, or served as meals:

22 (a) Under a state administered nutrition program for the aged as  
23 provided for in the Older Americans Act (P.L. 95-478 Title III) and RCW  
24 74.38.040(6); or

25 (b) Which are provided to senior citizens, disabled persons, or  
26 low-income persons by a not-for-profit organization organized under  
27 chapter 24.03 or 24.12 RCW."

28 Renumber the remaining section.

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33 On page 1, beginning on line 2 of the title, after "82.12.0275,"  
34 strike "and 82.12.0277" and insert "82.12.0277, 82.08.0293, and

1 82.12.0293"

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