

CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 5355

Chapter 182, Laws of 1998

55th Legislature
1998 Regular Session

TANGIBLE PERSONAL PROPERTY DONATED TO CHARITABLE ORGANIZATIONS--
USE TAX EXEMPTIONS

EFFECTIVE DATE: 6/11/98

Passed by the Senate January 26, 1998
YEAS 49 NAYS 0

BRAD OWEN

President of the Senate

Passed by the House March 6, 1998
YEAS 98 NAYS 0

CLYDE BALLARD

**Speaker of the
House of Representatives**

Approved March 27, 1998

CERTIFICATE

I, Mike O Connell, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5355** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MIKE O'CONNELL

Secretary

FILED

March 27, 1998 - 3:24 p.m.

GARY LOCKE

Governor of the State of Washington

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 5355

Passed Legislature - 1998 Regular Session

State of Washington 55th Legislature 1997 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Benton, Brown, Swecker, Finkbeiner, Patterson, Rossi and Winsley)

Read first time 04/07/97.

1 AN ACT Relating to tangible personal property donated to charitable
2 organizations; and amending RCW 82.12.02595.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.12.02595 and 1995 c 201 s 1 are each amended to
5 read as follows:

6 (1) This chapter (~~shall~~) does not apply to the use by a nonprofit
7 charitable organization or state or local governmental entity of any
8 item of tangible personal property that has been donated to the
9 nonprofit charitable organization or state or local governmental
10 entity, or to the subsequent use of the property by a person to whom
11 the property is donated or bailed in furtherance of the purpose for
12 which the property was originally donated.

13 (2) This chapter does not apply to the donation of tangible
14 personal property without intervening use to a nonprofit charitable
15 organization, or to the incorporation of tangible personal property
16 without intervening use into real or personal property of or for a
17 nonprofit charitable organization in the course of installing,
18 repairing, cleaning, altering, imprinting, improving, constructing, or
19 decorating the real or personal property for no charge.

Passed the Senate January 26, 1998.

Passed the House March 6, 1998.

Approved by the Governor March 27, 1998.

Filed in Office of Secretary of State March 27, 1998.