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SENATE BILL 5895

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State of Washington

56th Legislature

1999 Regular Session

By Senators Franklin, Swecker, Eide, Winsley, Costa, Benton, Kohl-Welles, Rasmussen, Hargrove, Oke, Kline, Rossi, Honeyford, Johnson, Shin, Patterson, Fairley, Prentice, Brown, Thibaudeau and Goings

Read first time 02/15/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to a temporary exemption for clothing and footwear  
2 from sales and use taxes; adding a new section to chapter 82.08 RCW;  
3 adding a new section to chapter 82.12 RCW; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW  
6 to read as follows:

7 (1) For the period August 15, 1999, through August 21, 1999, the  
8 tax levied by RCW 82.08.020 does not apply to sales of clothing and  
9 footwear for human use if the consideration given or contracted to be  
10 given for the clothing or footwear is less than fifty dollars per item,  
11 including any charge for alteration, but exclusive of sales and use  
12 taxes and delivery charges.

13 (2) The exemption under this section includes fabric, thread, yarn,  
14 buttons, snaps, hooks, zippers, and other items used or consumed to  
15 make or repair clothing if the item becomes a physical component part  
16 of such clothing.

17 (3) The exemption under this section does not apply to costumes or  
18 rented formal wear; items made from real or imitation pearls, precious

1 or semiprecious stones, jewels, or metals; athletic equipment; or  
2 protective devices such as motorcycle helmets.

3 (4) The department may adopt rules to implement this section.

4 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW  
5 to read as follows:

6 (1) For the period August 15, 1999, through August 21, 1999, the  
7 provisions of this chapter do not apply with respect to the use of  
8 clothing and footwear for human use if the consideration given or  
9 contracted to be given for the clothing or footwear is less than fifty  
10 dollars per item, including any charge for alteration, but exclusive of  
11 sales and use taxes and delivery charges.

12 (2) The exemption under this section includes fabric, thread, yarn,  
13 buttons, snaps, hooks, zippers, and other items used or consumed to  
14 make or repair clothing if the item becomes a physical component part  
15 of such clothing.

16 (3) The exemption under this section does not apply to costumes or  
17 rented formal wear; items made from real or imitation pearls, precious  
18 or semiprecious stones, jewels, or metals; athletic equipment; or  
19 protective devices such as motorcycle helmets.

20 (4) The department may adopt rules to implement this section.

21 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
22 preservation of the public peace, health, or safety, or support of the  
23 state government and its existing public institutions, and takes effect  
24 immediately.

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