
SENATE BILL 6823

State of Washington

56th Legislature

2000 Regular Session

By Senators Roach, Benton and Shin

Read first time 02/02/2000. Referred to Committee on Ways & Means.

1 AN ACT Relating to a sales and use tax exemption for dry cleaning
2 services; adding a new section to chapter 82.08 RCW; and adding a new
3 section to chapter 82.12 RCW.

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) The tax levied by RCW 82.08.020 does not apply to sales of dry
8 cleaning services.

9 (2) For the purposes of this section, "dry cleaning services" means
10 the activity of providing customers with clean apparel, linen, towels,
11 uniforms, gowns, protective apparel, mats, rugs, and similar items.
12 The term includes services that operate their own cleaning
13 establishments as well as those contracting with other laundry or dry
14 cleaning businesses.

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

17 (1) The provisions of this chapter do not apply with respect to the
18 use of dry cleaning services.

1 (2) For the purposes of this section, "dry cleaning services" means
2 the activity of providing customers with clean apparel, linen, towels,
3 uniforms, gowns, protective apparel, mats, rugs, and similar items.
4 The term includes services that operate their own cleaning
5 establishments as well as those contracting with other laundry or dry
6 cleaning businesses.

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