

1236

Sponsor(s): Representatives Keiser, Cox, Kenney, Cairnes, Conway, Skinner, McIntire, D. Schmidt, Haigh and Van Luven

Brief Description: Providing a sales and use tax exemption on college textbooks.

HB 1236 - DIGEST

Declares that a person who has paid tax under chapter 82.08 RCW on the sale of a college textbook may be eligible for an exemption in the form of a remittance, as provided in this act.

Declares that the provisions of chapter 82.12 RCW do not apply with respect to the use of a college textbook, if the textbook was required by an instructor for a course at a college or university which is accredited by an accrediting association recognized as such by rule of the higher education coordinating board and the student using the textbook completed the course with a passing grade.

Takes effect October 1, 2001.