
SENATE BILL 6475

State of Washington 58th Legislature 2004 Regular Session

By Senators Schmidt, Shin, Mulliken and Keiser

Read first time 01/21/2004. Referred to Committee on Higher Education.

1 AN ACT Relating to excise taxation of required college textbooks;
2 adding a new section to chapter 82.08 RCW; and adding a new section to
3 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: (a)
8 Required college textbooks sold by an institution of higher education
9 or at a bookstore whose principal place of business is in Washington
10 state to enrolled students of the institution of higher education; or
11 (b) required college textbooks sold by an internet retailer to enrolled
12 students of an institution of higher education if the internet
13 retailer's principal place of business is in the state of Washington.

14 (2) The seller shall obtain from the instructor or the institution
15 of higher education, in good faith, documentation showing that the
16 textbooks are required for the course. The seller shall maintain this
17 documentation as part of the records required under RCW 82.32.070.

18 (3) As used in this section:

1 (a) "Institution of higher education" means a college or university
2 which is accredited by an accrediting association recognized as such by
3 rule of the higher education coordinating board.

4 (b) "Required" means required by the instructor of a course.

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

7 The provisions of this chapter shall not apply in respect to the
8 use of college textbooks required for courses at institutions of higher
9 education. The definitions in section 1 of this act apply to this
10 section.

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