
SUBSTITUTE SENATE BILL 6696

State of Washington

58th Legislature

2004 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators McCaslin, Fraser, B. Sheldon, Kline, Berkey and Rasmussen)

READ FIRST TIME 02/25/04.

1 AN ACT Relating to tax deductions and exemptions for postage costs;
2 adding a new section to chapter 82.04 RCW; adding a new section to
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; creating
4 new sections; and declaring an emergency.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
7 to read as follows:

8 In computing tax there may be deducted from the measure of tax,
9 amounts derived from charges made for postage costs, if the postage was
10 purchased from the United States postal service and the purchase was on
11 behalf of a buyer to deliver printed materials to recipients at no
12 charge to the recipients, as directed by the buyer. This deduction is
13 provided only if the charges are separately stated and represent the
14 actual cost of the purchase of the postage.

15 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW
16 to read as follows:

17 The tax levied by RCW 82.08.020 shall not apply to charges made for
18 postage costs, if the postage was purchased by the seller from the

1 United States postal service and the purchase was on behalf of a buyer
2 to deliver printed materials to recipients at no charge to the
3 recipients, as directed by the consumer. This exemption is provided
4 only if the charges for postage are separately stated and represent the
5 actual cost of the purchase of the postage.

6 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12 RCW
7 to read as follows:

8 The tax imposed by this chapter shall not apply to the value of
9 postage, if the postage was purchased by the seller from the United
10 States postal service and the purchase was on behalf of a consumer to
11 deliver printed materials to recipients at no charge to the recipients,
12 as directed by the consumer. This exemption is provided only if the
13 charges for postage are separately stated and represent the actual cost
14 of the purchase of the postage.

15 NEW SECTION. **Sec. 4.** The legislature directs the department of
16 revenue's Washington delegation to the streamlined sales and use tax
17 project to advocate change or clarification to the national definitions
18 of "delivery" and "postage" such that they are mutually exclusive and
19 therefore can be treated separately under state tax law.

20 NEW SECTION. **Sec. 5.** This act is necessary for the immediate
21 preservation of the public peace, health, or safety, or support of the
22 state government and its existing public institutions, and takes effect
23 immediately.

24 NEW SECTION. **Sec. 6.** This act applies retroactively.

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