

---

SENATE BILL 6696

---

State of Washington                      58th Legislature                      2004 Regular Session

By Senators McCaslin, Fraser, B. Sheldon, Kline, Berkey and Rasmussen

Read first time 02/02/2004. Referred to Committee on Ways & Means.

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 a new section; 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.** This act is necessary for the immediate  
16 preservation of the public peace, health, or safety, or support of the  
17 state government and its existing public institutions, and takes effect  
18 immediately.

19 NEW SECTION. **Sec. 5.** This act applies retroactively.

--- END ---