

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 6115**

Chapter 155, Laws of 2004

58th Legislature  
2004 Regular Session

AMUSEMENT AND RECREATION SERVICES DONATION--USE TAX EXEMPTION

EFFECTIVE DATE: 3/26/04

Passed by the Senate March 4, 2004  
YEAS 45 NAYS 0

BRAD OWEN

**President of the Senate**

Passed by the House March 5, 2004  
YEAS 94 NAYS 1

FRANK CHOPP

**Speaker of the House of Representatives**

CERTIFICATE

I, Milton H. Doumit, Jr.,  
Secretary of the Senate of the  
State of Washington, do hereby  
certify that the attached is  
**SUBSTITUTE SENATE BILL 6115** as  
passed by the Senate and the House  
of Representatives on the dates  
hereon set forth.

MILTON H. DOUMIT JR.

**Secretary**

Approved March 26, 2004.

FILED

March 26, 2004 - 3:26 p.m.

GARY F. LOCKE

**Governor of the State of Washington**

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 6115**

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Passed Legislature - 2004 Regular Session

**State of Washington**

**58th Legislature**

**2004 Regular Session**

**By** Senate Committee on Government Operations & Elections (originally sponsored by Senators Roach, Parlette, Hewitt, Mulliken, Honeyford, Schmidt, Johnson, Stevens, Sheahan, Hale, Winsley, Oke, Deccio, Haugen, Swecker, Finkbeiner, T. Sheldon, Prentice, Rasmussen, Fairley, Fraser, Kline, Eide, McCaslin, Shin and Benton)

READ FIRST TIME 01/22/04.

1       AN ACT Relating to a use tax exemption for amusement and recreation  
2 services donated to or by nonprofit organizations or state or local  
3 governmental entities; amending RCW 82.12.02595; and declaring an  
4 emergency.

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

6       **Sec. 1.** RCW 82.12.02595 and 2003 c 5 s 11 are each amended to read  
7 as follows:

8       (1) This chapter does not apply to the use by a nonprofit  
9 charitable organization or state or local governmental entity of any  
10 item of tangible personal property that has been donated to the  
11 nonprofit charitable organization or state or local governmental  
12 entity, or to the subsequent use of the property by a person to whom  
13 the property is donated or bailed in furtherance of the purpose for  
14 which the property was originally donated.

15       (2) This chapter does not apply to the donation of tangible  
16 personal property without intervening use to a nonprofit charitable  
17 organization, or to the incorporation of tangible personal property  
18 without intervening use into real or personal property of or for a

1 nonprofit charitable organization in the course of installing,  
2 repairing, cleaning, altering, imprinting, improving, constructing, or  
3 decorating the real or personal property for no charge.

4 (3) This chapter does not apply to the use by a nonprofit  
5 charitable organization of labor and services rendered in respect to  
6 installing, repairing, cleaning, altering, imprinting, or improving  
7 personal property provided to the charitable organization at no charge,  
8 or to the donation of such services.

9 (4) This chapter does not apply to the donation of amusement and  
10 recreation services without intervening use to a nonprofit organization  
11 or state or local governmental entity, to the use by a nonprofit  
12 organization or state or local governmental entity of amusement and  
13 recreation services, or to the subsequent use of the services by a  
14 person to whom the services are donated or bailed in furtherance of the  
15 purpose for which the services were originally donated. As used in  
16 this subsection, "amusement and recreation services" has the meaning in  
17 RCW 82.04.050(3)(a).

18 NEW SECTION. Sec. 2. This act is necessary for the immediate  
19 preservation of the public peace, health, or safety, or support of the  
20 state government and its existing public institutions, and takes effect  
21 immediately.

Passed by the Senate March 4, 2004.

Passed by the House March 5, 2004.

Approved by the Governor March 26, 2004.

Filed in Office of Secretary of State March 26, 2004.