

6115-S

Sponsor(s): 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)

Brief Description: Providing a use tax exemption for amusement and recreation services donated to or by nonprofit charitable organizations or state or local governmental entities. Revised for 1st Substitute: Providing a use tax exemption for amusement and recreation services donated to or by nonprofit organizations or state or local governmental entities.

**SB 6115-S - DIGEST**

(DIGEST AS ENACTED)

Declares that chapter 82.12 RCW does not apply to the donation of amusement and recreation services without intervening use to a nonprofit charitable organization or state or local governmental entity, to the use by a nonprofit charitable organization or state or local governmental entity of amusement and recreation services, or to the subsequent use of the services by a person to whom the services are donated or bailed in furtherance of the purpose for which the services were originally donated. As used in this provision, "amusement and recreation services" has the meaning in RCW 82.04.050(3)(a).