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HOUSE BILL 1572

State of Washington 59th Legislature 2005 Regular Session

By Representatives Bailey, Schindler, Condotta, Newhouse, Clibborn, Strow, Cody, Morrell, Ahern, Kristiansen, P. Sullivan, Nixon, Wood, Skinner and Buck

Read first time 01/28/2005. Referred to Committee on Finance.

- 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; and
- 4 declaring an emergency.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 6 <u>NEW SECTION.</u> **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 <u>NEW SECTION.</u> **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

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- 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 <u>NEW SECTION.</u> **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 use 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 <u>NEW SECTION.</u> **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.

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