

---

HOUSE BILL 1535

---

State of Washington                      60th Legislature                      2007 Regular Session

By Representatives Dunn, Haigh, Pettigrew, Bailey, Orcutt and McCune

Read first time 01/22/2007. Referred to Committee on Finance.

1            AN ACT Relating to a sales and use tax exemption for physical  
2 fitness equipment; adding a new section to chapter 82.08 RCW; and  
3 adding a new section to chapter 82.12 RCW.

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

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.08 RCW  
6 to read as follows:

7            (1) The tax levied by 82.08.020 RCW does not apply to the sale of  
8 physical fitness equipment.

9            (2) For the purposes of this section, the following definitions  
10 apply:

11            (a) "Aerobic exercise equipment" means treadmills, elliptical  
12 trainers, exercise bikes, stationary recumbent bikes, pedal exercisers,  
13 rowing machines, ski machines, stair steppers, and other similar  
14 equipment.

15            (b) "Physical fitness equipment" means aerobic exercise equipment  
16 and weight-bearing and resistance exercise equipment.

17            (c) "Weight-bearing and resistance exercise equipment" means  
18 workout benches, incline benches, barbells, hand weights, weight sets,

1 weight benches, abdominal exercisers, resistance exercisers, and other  
2 similar equipment.

3 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW  
4 to read as follows:

5 The provisions of this chapter do not apply to the use of physical  
6 fitness equipment. The definitions in section 1 of this act apply to  
7 this section.

--- END ---