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SENATE BILL 5168

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State of Washington                      60th Legislature                      2007 Regular Session

By Senators Shin, Kastama, Kauffman, Kilmer and Kohl-Welles

Read first time 01/11/2007. Referred to Committee on Higher Education.

1            AN ACT Relating to sales tax refunds for low-income students; and  
2 adding a new section to chapter 82.08 RCW.

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

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

6            Resident taxpayers are eligible for a refund of sales tax collected  
7 under RCW 82.08.020 on a quarterly basis if they: (1) Have qualified  
8 for the state need grant for higher education; or (2) are eligible for  
9 the federal food stamp program or state-funded basic food benefits; and  
10 (3) are enrolled in an institution eligible to serve students receiving  
11 financial aid under the federal higher education act. To receive the  
12 refund, taxpayers must return a completed quarterly refund form to the  
13 department. The quarterly refund is equal to three hundred dollars or  
14 .00625 times the state's median income as determined by the employment  
15 security department, whichever is higher.

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