
SENATE BILL 5251

State of Washington

63rd Legislature

2013 Regular Session

By Senators Chase and Shin

Read first time 01/24/13. Referred to Committee on Trade & Economic Development.

1 AN ACT Relating to exempting certain manufacturing research and
2 development activities from business and occupation taxation; adding a
3 new section to chapter 82.04 RCW; providing an effective date; and
4 declaring an emergency.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
7 to read as follows:

8 During the first five years of production, this chapter does not
9 apply to any person with respect to the value of products manufactured
10 in Washington when:

11 (1) The product was developed as a result of research and
12 development, as defined in RCW 82.63.010, carried out at the University
13 of Washington or Washington State University; and

14 (2) The product is being manufactured pursuant to a licensing
15 agreement with the University of Washington or Washington State
16 University.

17 NEW SECTION. **Sec. 2.** This act is necessary for the immediate

1 preservation of the public peace, health, or safety, or support of the
2 state government and its existing public institutions, and takes effect
3 July 1, 2013.

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