

SSB 6438 - S AMD 628

By Senator Fain

1 On page 4, line 40, after "group" insert "that:
2 (i)(A) Is exempt from federal income taxation under 26 U.S.C.
3 Sec. 501(c) of the federal internal revenue code as it exists on the
4 effective date of this section; or
5 (B) Is registered as a charity with the Washington secretary of
6 state under chapter 19.09 RCW, whether such registration is required
7 by law or voluntary;
8 (ii) Has as its primary purpose the prevention of abuse, neglect,
9 cruelty, exploitation, or homelessness of animals; and
10 (iii) Exclusively obtains dogs, cats, or other animals for
11 placement that are stray or abandoned; surrendered or relinquished by
12 animal owners or caretakers; transferred from other animal rescue
13 organizations; or born in the care of such animal rescue group other
14 than through intentional breeding by the animal rescue group"

EFFECT: Clarifies that animal rescue nonprofits do not have to collect sales tax on their pet adoption fees.

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