S-0986.1

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**SENATE BILL 5557**

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**State of Washington 65th Legislature 2017 Regular Session**

**By** Senators Rivers and Takko

AN ACT Relating to extending the sales tax exemption for clay targets purchased by a nonprofit gun club; amending RCW 82.08.205 and 82.12.205; creating a new section; providing an effective date; providing expiration dates; and declaring an emergency.

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

NEW SECTION. **Sec.**  (1) This section is the tax preference performance statement for the extended tax preferences contained in sections 1 and 2 of this act. This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.

(2) The legislature categorizes this tax preference as one intended to provide tax relief to nonprofit gun clubs as indicated in RCW 82.32.808(2)(e).

(3) It is the legislature's specific public policy objective to provide tax relief to nonprofit gun clubs by extending the sales tax exemption on purchases of clay targets for target shooting activities when the participants pay to participate.

(4) If a review finds that the actual taxpayer savings reasonably conforms with the fiscal note for this legislation, then the legislature intends to extend the expiration date of the tax preference.

(5) In order to obtain the data necessary to perform the review in subsection (4) of this section, the joint legislative audit and review committee may consult with the department of revenue to obtain the actual taxpayer savings as a result of this act.

**Sec.**  RCW 82.08.205 and 2013 2nd sp.s. c 13 s 402 are each amended to read as follows:

(1) The tax levied by RCW 82.08.020 does not apply to sales of clay targets purchased by a nonprofit gun club for use in providing the activity of clay target shooting for a fee.

(2) The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files. For sellers who electronically file their taxes, the department must provide a separate tax reporting line for exemption amounts claimed under this section.

(3) This section expires July 1, ((~~2017~~)) 2027.

**Sec.**  RCW 82.12.205 and 2013 2nd sp.s. c 13 s 403 are each amended to read as follows:

(1) The provisions of this chapter do not apply with respect to the use by a nonprofit gun club of clay targets that are provided while conducting the activity of clay target shooting for a fee.

(2) This section expires July 1, ((~~2017~~)) 2027.

NEW SECTION. **Sec.**  This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2017.

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