S-5273.1

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**SENATE BILL 6390**

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**State of Washington 66th Legislature 2020 Regular Session**

**By** Senators Fortunato, Rivers, Wilson, L., Ericksen, and Becker

AN ACT Relating to making the nonprofit and library fund-raising exemption permanent; amending RCW 82.12.225; and creating new sections.

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

NEW SECTION. **Sec.**  The legislature recognizes that the citizen commission for performance measurement of tax preferences recommended continuing the use tax exemption for individuals who win items at nonprofit or library fund-raising events, finding that the preference was meeting the legislature's objectives and that it allowed nonprofits and libraries to avoid the administrative burdens and decreased donations associated with collecting and reporting use tax at fund-raising events. In light of these findings, the legislature intends to make this exemption permanent.

**Sec.**  RCW 82.12.225 and 2015 3rd sp.s. c 32 s 2 are each amended to read as follows:

((~~(1)~~)) The provisions of this chapter do not apply in respect to the use of any article of personal property, valued at less than twelve thousand dollars, purchased or received as a prize in a contest of chance, as defined in RCW 82.04.285, from a nonprofit organization or a library, if the gross income the nonprofit organization or library receives from the sale is exempt under RCW 82.04.3651.

((~~(2) This section expires July 1, 2020.~~))

NEW SECTION. **Sec.**  The provisions of RCW 82.32.805 and 82.32.808 do not apply to this act.

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