
SENATE BILL 5187

State of Washington

67th Legislature

2021 Regular Session

By Senators Fortunato, Wagoner, and Wilson, L.

Read first time 01/13/21. Referred to Committee on Ways & Means.

1 AN ACT Relating to exempting clay targets from sales and use tax;
2 adding a new section to chapter 82.08 RCW; adding a new section to
3 chapter 82.12 RCW; and creating a new section.

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

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

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

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

16 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12
17 RCW to read as follows:

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

1 NEW SECTION. **Sec. 3.** The provisions of RCW 82.32.805 and
2 82.32.808 do not apply to this act.

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