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SENATE BILL 5791

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State of Washington

54th Legislature

1995 Regular Session

By Senators Snyder, Sheldon and Bauer

Read first time 02/07/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to tax exemptions for nonprofit camps and nonprofit  
2 conference centers; adding a new section to chapter 82.04 RCW; adding  
3 a new section to chapter 82.08 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 This chapter does not apply to amounts received by an organization  
9 from the sale or furnishing of the following items at a camp or  
10 conference center conducted on property exempt from property tax under  
11 RCW 84.36.030 (1), (2), or (3):

12 (1) Lodging, conference and meeting rooms, camping facilities,  
13 parking, and similar licenses to use real property;

14 (2) Food and meals;

15 (3) Books, tapes, and other products that are available exclusively  
16 to the participants at the camp, conference, or meeting and are not  
17 available to the public at large.

1        NEW SECTION.    **Sec. 2.**    A new section is added to chapter 82.08 RCW  
2 to read as follows:

3        The tax levied by RCW 82.08.020 shall not apply to a sale made at  
4 a camp or conference center if the gross income from the sale is exempt  
5 under section 1 of this act.

6        NEW SECTION.    **Sec. 3.**    This act is necessary for the immediate  
7 preservation of the public peace, health, or safety, or support of the  
8 state government and its existing public institutions, and shall take  
9 effect July 1, 1995.

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