SENATE BILL 6390

State of Washington66th Legislature2020 Regular SessionBy Senators Fortunato, Rivers, Wilson, L., and Ericksen

Read first time 01/16/20. Referred to Committee on Ways & Means.

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

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

5 NEW SECTION. Sec. 1. The legislature recognizes that the 6 citizen commission for performance measurement of tax preferences 7 recommended continuing the use tax exemption for individuals who win items at nonprofit or library fund-raising events, finding that the 8 preference was meeting the legislature's objectives and that it 9 10 allowed nonprofits and libraries to avoid the administrative burdens 11 and decreased donations associated with collecting and reporting use 12 tax at fund-raising events. In light of these findings, the 13 legislature intends to make this exemption permanent.

14 Sec. 2. RCW 82.12.225 and 2015 3rd sp.s. c 32 s 2 are each 15 amended to read as follows:

16 (((1))) The provisions of this chapter do not apply in respect to 17 the use of any article of personal property, valued at less than 18 twelve thousand dollars, purchased or received as a prize in a 19 contest of chance, as defined in RCW 82.04.285, from a nonprofit 20 organization or a library, if the gross income the nonprofit

p. 1

1 organization or library receives from the sale is exempt under RCW
2 82.04.3651.

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

4 <u>NEW SECTION.</u> Sec. 3. The provisions of RCW 82.32.805 and 5 82.32.808 do not apply to this act.

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