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**HOUSE BILL 1307**

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**State of Washington**

**66th Legislature**

**2019 Regular Session**

**By** Representatives Mosbrucker, Kilduff, Chandler, Reeves, Corry, Hoff, and Gregerson

Read first time 01/18/19. Referred to Committee on Finance.

1 AN ACT Relating to providing a sales and use tax exemption on  
2 eligible purchases made on behalf of Washington chapters of the  
3 veterans of foreign wars; adding a new section to chapter 82.08 RCW;  
4 adding a new section to chapter 82.12 RCW; and creating new sections.

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

6 NEW SECTION. **Sec. 1.** The legislature finds that the veterans of  
7 foreign wars is an important organization that serves veterans and  
8 their families, who have selflessly and bravely served our country.  
9 The legislature further finds that veterans of foreign wars chapters  
10 are at a distinct economic disadvantage in comparison to other  
11 membership-based organizations because membership requires qualifying  
12 military service and the organization relies heavily on their elderly  
13 and disabled veteran member-patrons economically. Therefore, it is  
14 the intent of the legislature to provide a sales and use tax  
15 exemption for members, employees, and officers of Washington veterans  
16 of foreign wars chapters on qualifying purchases to support our local  
17 chapters.

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

1 (1) Subject to the conditions and limitations in this section, an  
2 exemption from the tax levied by RCW 82.08.020 in the form of a  
3 remittance from the department is provided for all eligible sales if  
4 the purchase is made by a member, employee, or officer of the  
5 veterans of foreign wars on behalf of any chapter that is located in  
6 Washington.

7 (2) Any taxpayer claiming exemption from retail sales tax under  
8 the provisions of this section must pay the state and local tax to  
9 the seller at the time of purchase and then request a remittance from  
10 the department in accordance with this section. A request for  
11 remittance must include proof of membership or employment by a  
12 veterans of foreign wars chapter located in Washington. The request  
13 for a remittance must also include any additional information and  
14 documentation required by the department, which may include a  
15 description of the item purchased for which a remittance is  
16 requested, the retail sale price of the item, the amount of sales tax  
17 paid for the item, the date of the purchase, the name of the seller,  
18 the physical address where the sales took place, and the sales  
19 receipts to verify the purchase.

20 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12  
21 RCW to read as follows:

22 The provisions of this chapter do not apply with respect to  
23 purchases made on behalf of a chapter of veterans of foreign wars  
24 that are located in Washington. The conditions and limitations in  
25 section 2 of this act apply to this section.

26 NEW SECTION. **Sec. 4.** The provisions of RCW 82.32.805 and  
27 82.32.808 do not apply to this act.

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