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**SENATE BILL 5516**

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**State of Washington**

**68th Legislature**

**2023 Regular Session**

**By** Senators Fortunato and Rolfes

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 new sections.

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.**    RCW 82.32.805 and 82.32.808 do not apply  
2 to this act.

3        NEW SECTION.    **Sec. 4.**    This act applies retroactively for any  
4 taxpayer who has been assessed taxes by the department prior to the  
5 effective date of this section. Any tax collected on the sales of  
6 clay targets purchased by a nonprofit gun club for use in providing  
7 the activity of clay target shooting for a fee after July 1, 2017,  
8 must be refunded to the taxpayer within 60 days following the  
9 effective date of this section.

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