
SUBSTITUTE SENATE BILL 5848

State of Washington

63rd Legislature

2013 Regular Session

By Senate Ways & Means (originally sponsored by Senators Becker, Cleveland, and Rivers)

READ FIRST TIME 03/01/13.

1 AN ACT Relating to modifying the nonprofit tax exemption for
2 qualifying blood, tissue, or blood and tissue banks; and amending RCW
3 82.04.324.

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

5 **Sec. 1.** RCW 82.04.324 and 2004 c 82 s 1 are each amended to read
6 as follows:

7 (1) This chapter does not apply to amounts received by a qualifying
8 blood bank, a qualifying tissue bank, or a qualifying blood and tissue
9 bank to the extent the amounts are exempt from federal income tax.

10 (2) For the purposes of this section:

11 (a) "Qualifying blood bank" means (~~a blood bank that qualifies~~
12 ~~as~~) an exempt organization under 26 U.S.C. 501(c)(3) as existing on
13 June 10, 2004, that is registered pursuant to 21 C.F.R., part 607 as
14 existing on June 10, 2004, and whose primary business purpose is the
15 collection, preparation, (~~and processing of blood~~) testing or
16 processing of blood, on behalf of itself or other qualifying blood bank
17 or qualifying blood and tissue bank. "Qualifying blood bank" does not
18 include a comprehensive cancer center that is recognized as such by the
19 national cancer institute.

1 (b) "Qualifying tissue bank" means a tissue bank that qualifies as
2 an exempt organization under 26 U.S.C. 501(c)(3) as existing on June
3 10, 2004, is registered pursuant to 21 C.F.R., part 1271 as existing on
4 June 10, 2004, and whose primary business purpose is the recovery,
5 processing, storage, labeling, packaging, or distribution of human bone
6 tissue, ligament tissue and similar musculoskeletal tissues, skin
7 tissue, heart valve tissue, or human eye tissue. "Qualifying tissue
8 bank" does not include a comprehensive cancer center that is recognized
9 as such by the national cancer institute.

10 (c) "Qualifying blood and tissue bank" (~~is a bank that qualifies~~
11 ~~as~~) means an exempt organization under 26 U.S.C. 501(c)(3) as existing
12 on June 10, 2004, that is registered pursuant to 21 C.F.R., part 607
13 and part 1271 as existing on June 10, 2004, and whose primary business
14 purpose is the collection, preparation, (~~and processing of blood~~)
15 testing, or processing of blood, on behalf of itself or other
16 qualifying blood bank or qualifying blood and tissue bank, and the
17 recovery, processing, storage, labeling, packaging, or distribution of
18 human bone tissue, ligament tissue and similar musculoskeletal tissues,
19 skin tissue, and heart valve tissue. "Qualifying blood and tissue
20 bank" does not include a comprehensive cancer center that is recognized
21 as such by the national cancer institute.

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