
SENATE BILL 5863

State of Washington

63rd Legislature

2013 Regular Session

By Senators Litzow, Hill, Fain, and Tom

Read first time 02/28/13. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing a business and occupation tax
2 exemption for charter schools and nonprofit education service
3 providers; amending RCW 82.04.419 and 82.04.600; adding a new section
4 to chapter 82.04 RCW; and repealing RCW 82.04.395.

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

6 **Sec. 1.** RCW 82.04.419 and 1983 1st ex.s. c 66 s 3 are each amended
7 to read as follows:

8 (1) This chapter (~~shall~~) does not apply to any county, city,
9 town, school district, or fire district activity, regardless of how
10 financed, other than a utility or enterprise activity as defined by the
11 state auditor pursuant to RCW 35.33.111 and 36.40.220 and upon which
12 the tax imposed pursuant to this chapter had previously applied.
13 Nothing contained in this section (~~shall~~) limits the authority of the
14 legislature to authorize the imposition of such tax prospectively upon
15 such activities as the legislature (~~shall~~) specifically designates.
16 (2) A charter school as defined in RCW 28A.710.010 is exempt from
17 the taxes imposed in this chapter to the same extent as a school
18 district.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
2 to read as follows:

3 This chapter does not apply to amounts received by a nonprofit
4 education service provider under a contract with a charter school
5 pursuant to RCW 28A.710.030 to the extent such amounts are received for
6 educational instructional services, or for management and operation of
7 a charter school.

8 **Sec. 3.** RCW 82.04.600 and 1979 ex.s. c 266 s 8 are each amended to
9 read as follows:

10 (1) This chapter does not apply to any county as defined in Title
11 36 RCW, any city or town as defined in Title 35 RCW, any school
12 district or educational service district as defined in Title 28A RCW,
13 any charter school, or any library or library district as defined in
14 Title 27 RCW, in respect to materials printed in the county, city,
15 town, school district, educational service district, charter school,
16 library or library district facilities when the materials are used
17 solely for county, city, town, school district, educational service
18 district, charter school, library, or library district purposes.

19 (2) For purposes of this section, "charter school" has the same
20 meaning as in RCW 28A.710.010 and also includes a nonprofit
21 organization that has contracted with a charter school as defined in
22 RCW 28A.710.010 to provide educational instructional services, or for
23 management and operation of a charter school, pursuant to RCW
24 28A.710.030.

25 NEW SECTION. **Sec. 4.** RCW 82.04.395 (Exemptions--Certain materials
26 printed in school district and educational service district printing
27 facilities) and 1979 ex.s. c 196 s 12 are each repealed.

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