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**SUBSTITUTE SENATE BILL 5907**

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**State of Washington**

**64th Legislature**

**2015 Regular Session**

**By** Senate Early Learning & K-12 Education (originally sponsored by Senators McAuliffe, Chase, Cleveland, and Litzow)

1 AN ACT Relating to creating a sales and use tax exemption for  
2 technology sold to, or used in, public schools; adding a new section  
3 to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and  
4 creating a new section.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08  
7 RCW to read as follows:

8 (1) The tax levied by RCW 82.08.020 does not apply to sales of  
9 technology to public schools.

10 (2) The definitions in this subsection apply throughout this  
11 section unless the context clearly requires otherwise.

12 (a) "Public schools" has the same meaning as provided in RCW  
13 28A.150.010.

14 (b) "Technology" means computer hardware, peripherals, digital  
15 products, software, remote access software, or items of tangible  
16 personal property that include or require software to operate, for  
17 use by students or instructors or administrators in a classroom or  
18 other instructional setting, such as printers, projectors, document  
19 cameras, smart boards, databases, internet access, computer network  
20 security, online applications, software licenses, or similar  
21 classroom technology.

1        NEW SECTION.    **Sec. 2.**    A new section is added to chapter 82.12  
2    RCW to read as follows:

3        The provisions of this chapter do not apply with respect to the  
4    use of technology in public schools, as defined in RCW 28A.150.010,  
5    including, but not limited to: Computers, printers, projectors,  
6    document cameras, smart boards, classroom technology, software,  
7    service systems, databases, internet, network security,  
8    subscriptions, online applications, and software licenses.

9        NEW SECTION.    **Sec. 3.**    The legislature intends for the tax  
10   preferences created in this act to be permanent. Therefore, the tax  
11   preferences created in sections 1 and 2 of this act are exempt from  
12   the provisions of RCW 82.32.805 and 82.32.808.

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