

CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 6339

Chapter 225, Laws of 2010

61st Legislature
2010 Regular Session

SALES AND USE TAX EXEMPTION--WAX AND CERAMIC MATERIALS

EFFECTIVE DATE: 07/01/10

Passed by the Senate March 8, 2010
YEAS 44 NAYS 3

BRAD OWEN

President of the Senate

Passed by the House March 11, 2010
YEAS 96 NAYS 1

FRANK CHOPP

Speaker of the House of Representatives

Approved March 26, 2010, 10:43 a.m.

CHRISTINE GREGOIRE

Governor of the State of Washington

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 6339** as passed by the Senate and the House of Representatives on the dates hereon set forth.

THOMAS HOEMANN

Secretary

FILED

March 26, 2010

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 6339

Passed Legislature - 2010 Regular Session

State of Washington 61st Legislature 2010 Regular Session

By Senate Ways & Means (originally sponsored by Senators Hobbs and Pridemore)

READ FIRST TIME 03/05/10.

1 AN ACT Relating to a sales and use tax exemption for wax and
2 ceramic materials used to create molds for ferrous and nonferrous
3 investment castings; adding a new section to chapter 82.08 RCW; adding
4 a new section to chapter 82.12 RCW; providing an effective date; and
5 providing an expiration date.

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

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

9 (1) The tax levied by RCW 82.08.020 does not apply to sales of wax
10 and ceramic materials used to create molds consumed during the process
11 of creating ferrous and nonferrous investment castings used in
12 industrial applications. The tax also does not apply to labor or
13 services used to create wax patterns and ceramic shells used as molds
14 and consumed during the process of creating ferrous and nonferrous
15 investment castings used in industrial applications.

16 (2) A person claiming the exemption under this section must claim
17 the exemption in a form and manner prescribed by the department.

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

3 The provisions of this chapter do not apply with respect to the use
4 of wax and ceramic materials used to create molds consumed during the
5 process of creating ferrous and nonferrous investment castings used in
6 industrial applications.

7 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2010.

8 NEW SECTION. **Sec. 4.** This act expires June 30, 2015.

Passed by the Senate March 8, 2010.

Passed by the House March 11, 2010.

Approved by the Governor March 26, 2010.

Filed in Office of Secretary of State March 26, 2010.