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HOUSE BILL 1181

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State of Washington

54th Legislature

1995 Regular Session

By Representatives Van Luven, Jacobsen, Mulliken, Schoesler, Carlson, D. Schmidt, Sheahan, Blanton, Basich, Dellwo, Kessler, Hymes and Mielke

Read first time 01/16/95. Referred to Committee on Higher Education.

1 AN ACT Relating to sales and use exemption for purchases by  
2 institutions of higher education; adding a new section to chapter 82.08  
3 RCW; adding a new section to chapter 82.12 RCW; providing an effective  
4 date; and declaring an emergency.

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 RCW  
7 to read as follows:

8 The tax levied by RCW 82.08.020 shall not apply to sales to  
9 institutions of higher education of items necessary for the provision  
10 of services by and the operation and maintenance of the institutions of  
11 higher education. "Institutions of higher education" mean those  
12 institutions of higher education defined in RCW 28B.10.016.

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

15 The provisions of this chapter shall not apply in respect to the  
16 use by institutions of higher education of items acquired for the  
17 provision of services by and the operation and maintenance of the

1 institutions of higher education. "Institutions of higher education"  
2 mean those institutions of higher education defined in RCW 28B.10.016.

3 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
4 preservation of the public peace, health, or safety, or support of the  
5 state government and its existing public institutions, and shall take  
6 effect July 1, 1995.

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