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**ENGROSSED SUBSTITUTE HOUSE BILL 2214**

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**State of Washington**

**54th Legislature**

**1996 Regular Session**

**By** House Committee on Finance (originally sponsored by Representatives Van Luven, B. Thomas, Schoesler, Pennington, Mastin, Sheldon, Radcliff, Koster, Smith, Huff, Sheahan, Morris, Thompson, Cooke, Goldsmith, Backlund, Benton and Dyer)

Read first time 01/16/96.

1       AN ACT Relating to sales and use tax exemptions for research and  
2 development; adding a new section to chapter 82.08 RCW; adding a new  
3 section to chapter 82.12 RCW; and providing an effective date.

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

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

7       The tax levied by RCW 82.08.020 shall not apply to sales of human  
8 blood, tissue, organs, bodies, or body parts for medical research and  
9 quality control testing purposes.

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

12       The provisions of this chapter shall not apply in respect to the  
13 use of human blood, tissue, organs, bodies, or body parts for medical  
14 research and quality control testing purposes.

15       NEW SECTION.   **Sec. 3.** This act shall take effect July 1, 1996.

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