
SUBSTITUTE SENATE BILL 5784

State of Washington

60th Legislature

2007 Regular Session

By Senate Committee on Higher Education (originally sponsored by Senators Shin, Delvin, Kilmer, Sheldon, Kohl-Welles, Marr, Kauffman, Berkey and Murray)

READ FIRST TIME 02/20/07.

1 AN ACT Relating to excise taxation of required college
2 instructional materials; adding a new section to chapter 82.08 RCW; and
3 adding a new section to chapter 82.12 RCW.

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 (1) The tax levied by RCW 82.08.020 does not apply to required
8 college instructional materials sold by bookstores affiliated with any
9 institution of higher education in Washington state to students
10 enrolled in the same institution.

11 (2) The seller shall obtain documentation, from the institution of
12 higher education, showing which college instructional materials are
13 required for specific courses. The governing body of each institution,
14 in collaboration with its affiliated bookstores and student and faculty
15 representatives, shall determine the institution's process and
16 requirements for providing documentation. The seller shall maintain
17 this documentation as part of the records required under RCW 82.32.070.

18 (3) As used in this section:

1 (a) "College instructional materials" means textbooks, workbooks,
2 standardized data, or prewritten computer software, delivered through
3 any tangible storage medium or through electronic download.

4 (b) "Institution of higher education" means a college or university
5 which is accredited by an accrediting association recognized as such by
6 rule of the higher education coordinating board.

7 (c) "Required" means required by the instructor of a course.

8 (d) "Prewritten computer software" is defined as provided in RCW
9 82.04.215.

10 (e) "Affiliated" means run by or in a contractual relationship with
11 an institution of higher education in this state.

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

14 The provisions of this chapter do not apply in respect to the use
15 of required college instructional materials acquired from bookstores
16 affiliated with any institution of higher education in Washington state
17 by students enrolled in the same institution. The definitions in
18 section 1 of this act apply to this section.

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