

SSB 5201 - S AMD 37  
By Senator Hatfield

NOT CONSIDERED 05/25/2011

1 On page 30, after line 14, insert the following:

2 "NEW SECTION. **Sec. 34.** A new section is added to chapter 82.08  
3 RCW to read as follows:

4 (1) RCW 82.08.020 does not apply to the sale of bait purchased by  
5 a qualifying buyer for use on a vessel subject to a salmon or nonsalmon  
6 charter license under RCW 77.65.150.

7 (2) The exemption is available only when the buyer provides the  
8 seller with an exemption certificate in a form and manner prescribed by  
9 the department. The seller must retain a copy of the certificate for  
10 the seller's files.

11 (3) For the purposes of this section, "qualifying buyer" means a  
12 person holding a salmon or nonsalmon charter license under RCW  
13 77.65.150 or a charter booking service.

14 NEW SECTION. **Sec. 35.** A new section is added to chapter 82.12 RCW  
15 to read as follows:

16 The provisions of this chapter do not apply to the use by a  
17 qualifying buyer of bait for use on a vessel subject to a salmon or  
18 nonsalmon charter license under RCW 77.65.150. "Qualifying buyer" has  
19 the same meaning as provided in section 34 of this act.

20 NEW SECTION. **Sec. 36.** Sections 34 and 35 of this act apply  
21 retroactively as well as prospectively; however, taxpayers may not seek  
22 a refund for sales or use taxes that have already been paid.

23 NEW SECTION. **Sec. 37.** Sections 34 through 36 of this act take  
24 effect August 1, 2011."

25 Renumber the remaining section consecutively.

NOT CONSIDERED 05/25/2011

1        On page 1, line 8 of the title, after "RCW;" strike the remainder  
2 of the title and insert "adding a new section to chapter 82.08 RCW;  
3 adding a new section to chapter 82.12 RCW; creating new sections;  
4 prescribing penalties; and providing an effective date."

EFFECT: Provides a sales and use tax exemption for the sale of bait to a person holding a charter license. The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department of revenue. The exemption takes effect August 1, 2011. The exemption applies retroactively as well as prospectively; however, taxpayers may not seek a refund for sales or use taxes that have already been paid.

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