
SENATE BILL 5290

State of Washington

62nd Legislature

2011 Regular Session

By Senators Hatfield and Schoesler

Read first time 01/20/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to a sales and use tax exemption for bait used by
2 a fishing charter business; adding a new section to chapter 82.08 RCW;
3 adding a new section to chapter 82.12 RCW; creating a new section; and
4 providing an effective date.

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

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

15 (3) For the purposes of this section, "qualifying buyer" means a
16 person holding a salmon or nonsalmon charter license under RCW
17 77.65.150 or a charter booking service.

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 to the use by a
4 qualifying buyer of bait for use on a vessel subject to a salmon or
5 nonsalmon charter license under RCW 77.65.150. "Qualifying buyer" has
6 the same meaning as provided in section 1 of this act.

7 NEW SECTION. **Sec. 3.** This act applies retroactively as well as
8 prospectively; however, taxpayers may not seek a refund for sales or
9 use taxes that have already been paid.

10 NEW SECTION. **Sec. 4.** This act takes effect August 1, 2011.

--- END ---