
SENATE BILL 6008

State of Washington 60th Legislature 2007 Regular Session

By Senators Murray, Shin, Kohl-Welles and Keiser

Read first time 02/13/2007. Referred to Committee on Ways & Means.

1 AN ACT Relating to encouraging donations of art by providing a
2 carryforward use tax credit for charitable donations; and adding a new
3 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 82.12 RCW
6 to read as follows:

7 (1) A carryforward use tax credit shall be allowed against the
8 taxes imposed by this chapter upon the use of tangible personal
9 property that is an object of art or an object of cultural value, when
10 the taxpayer:

11 (a) Has paid use tax with respect to such property; and

12 (b) Subsequently donates the property to an artistic or cultural
13 organization that qualifies for tax-exempt status under 26 U.S.C. Sec.
14 501(c)(3) of the federal internal revenue code, as amended on January
15 1, 2007, and that organization presents artistic or cultural
16 exhibitions, performances, or programs for attendance or viewing by the
17 general public.

18 (2) The amount of the credit shall be the appraised value at the

1 time of donation to an artistic or cultural organization multiplied by
2 the rate in effect for the retail sales tax under RCW 82.08.020.

3 (3) The credit does not expire and any value of the credit that is
4 not applied may be carried forward.

5 (4) To claim the credit, the taxpayer must provide the following
6 documentation to the department of revenue:

7 (a) A copy of the bill of sale;

8 (b) A copy of the use tax return for the tax paid; and

9 (c) A copy of the appraisal required for a charitable deduction
10 from federal income tax for contributions made to an organization
11 exempt under 26 U.S.C. Sec. 501(c)(3) of the federal internal revenue
12 code, as existing and in effect on January 1, 2007.

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