
SENATE BILL 6089

State of Washington

60th Legislature

2007 Regular Session

By Senator Benton

Read first time 02/19/2007. Referred to Committee on Ways & Means.

1 AN ACT Relating to a sales and use tax exemption for equipment
2 purchased by volunteer firefighters; adding a new section to chapter
3 82.08 RCW; and 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 sales to a
8 volunteer firefighter of equipment for use in the performance of duty.
9 This exemption is available only if the buyer provides the seller with
10 an exemption certificate in a form and manner prescribed by the
11 department.

12 (2) The following definitions apply to this section and section 2
13 of this act:

14 (a) "Volunteer firefighter" has the meaning provided in RCW
15 41.24.010(3).

16 (b) "Performance of duty" has the meaning provided in RCW
17 41.24.010(5).

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

3 (1) The provisions of this chapter do not apply with respect to the
4 use by a volunteer firefighter of equipment in the performance of duty.

5 (2) The definitions in section 1 of this act apply to this section.

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