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SENATE BILL 6356

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State of Washington                      60th Legislature                      2008 Regular Session

By Senators Kohl-Welles, Jacobsen, Kline, McDermott, Prentice,  
Murray, Shin, McAuliffe, and Rasmussen

Read first time 01/15/08. Referred to Committee on Ways & Means.

1            AN ACT Relating to a leasehold excise tax exemption for nonprofit  
2 folk, ethnic, and traditional arts festivals; and adding a new section  
3 to chapter 82.29A 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 82.29A RCW  
6 to read as follows:

7            All leasehold interests used by a nonprofit organization  
8 established for the sole mission of organizing, sponsoring, or  
9 conducting an annual festival or fair dedicated to folk, ethnic, and  
10 traditional arts, including performing arts are exempt from tax under  
11 this chapter. "Organizing, sponsoring, or conducting," for purposes of  
12 this section, means activities necessary to obtain artists and vendors  
13 for a festival, archiving of festival performances, sales of  
14 memorabilia related to the festival or festival performances, and  
15 other, related activities, but only if the funds derived by the  
16 organization from these activities are used solely for the support and  
17 enhancement of the mission of the organization.

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