
SENATE BILL 6678

State of Washington

66th Legislature

2020 Regular Session

By Senators Honeyford, Braun, Conway, Muzzall, Hobbs, and Wagoner

1 AN ACT Relating to providing a sales and use tax exemption for
2 materials and labor purchased by veterans' organizations in the
3 construction of memorials; adding a new section to chapter 82.08 RCW;
4 adding a new section to chapter 82.12 RCW; creating a new section;
5 and providing an effective date.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

7 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08
8 RCW to read as follows:

9 (1) The tax imposed by RCW 82.08.020 does not apply to:

10 (a) The sale of granite or any other tangible personal property
11 to a veterans' organization if the property is used in the
12 construction of, or incorporated into, a veterans' memorial; and

13 (b) The sale of or charge made to a veterans' organization for
14 labor and services rendered in respect to constructing, installing,
15 repairing, altering, cleaning, or improving a veterans' memorial.

16 (2) A person claiming an exemption under this section must keep
17 records necessary for the department to verify eligibility under this
18 section. Sellers may make tax exempt sales under this section only if
19 the buyer provides the seller with an exemption certificate in a form
20 and manner prescribed by the department. The seller must retain a
21 copy of the certificate for the seller's files.

1 (3) For the purposes of this section and section 2 of this act,
2 "veterans' organization" means an organization formed and operated
3 for the primary purpose of benefiting veterans of the United States
4 armed forces that is exempt from taxation under Title 26 U.S.C. Sec.
5 501(c)(19) of the federal internal revenue code of 1986, as amended,
6 as of the effective date of this section.

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

9 (1) The tax imposed by RCW 82.12.020 does not apply to the use
10 of:

11 (a) Granite or any other tangible personal property by a
12 veterans' organization if the property is used in the construction
13 of, or incorporated into, a veterans' memorial; and

14 (b) Labor and services by a veterans' organization in respect to
15 constructing, installing, repairing, altering, cleaning, or improving
16 a veterans' memorial.

17 (2) The definitions, conditions, and requirements in section 1 of
18 this act apply to this section.

19 NEW SECTION. **Sec. 3.** The provisions of RCW 82.32.805 and
20 82.32.808 do not apply to this act.

21 NEW SECTION. **Sec. 4.** This act takes effect July 1, 2020.

--- END ---