

INITIATIVE 304

I, Sam Reed, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 304 to the Legislature is a true and correct copy as it was received by this office.

1 AN ACT Relating to sales and use tax exemptions for school
2 districts; adding a new section to chapter 82.08 RCW; and adding a new
3 section to chapter 82.12 RCW.

4 BE IT ENACTED BY THE PEOPLE 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:

8 (a) Sales of tangible personal property to a school district; or

9 (b) Sales of, cost of, or charges made for labor and services
10 performed in the construction or maintenance of school facilities or
11 other property owned by a school district.

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

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

1 This chapter does not apply to the use of tangible personal
2 property by a school district.

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