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**HOUSE BILL 1148**

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**State of Washington**

**69th Legislature**

**2025 Regular Session**

**By** Representatives Schmidt and Leavitt

Prefiled 12/31/24.

1 AN ACT Relating to exempting goods and services provided by youth  
2 athletic facilities from sales and use tax; adding a new section to  
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and  
4 creating new sections.

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

6 NEW SECTION. **Sec. 1.** The legislature finds that youth athletic  
7 facilities play a crucial role in promoting physical fitness,  
8 teamwork, and social development among young people. These facilities  
9 offer safe and structured environments for children to engage in  
10 sports and recreational activities, fostering healthier lifestyles  
11 and reducing the risks of childhood obesity and related health  
12 concerns.

13 The legislature finds that implementing a sales and use tax on  
14 youth athletic facility goods and services increases the financial  
15 burden on families and organizations that support youth sports. This  
16 could lead to reduced access to these essential facilities,  
17 particularly in underserved communities, where affordability is  
18 already a significant barrier.

19 The legislature finds that exempting goods and services provided  
20 by youth athletic facilities from sales and use taxes encourages the  
21 growth and maintenance of such facilities, supporting local economies

1 by attracting tournaments, events, and visitors. These activities not  
2 only create revenue for surrounding businesses, including hotels,  
3 restaurants, and retail establishments, but they also position the  
4 state as a hub for sports tourism, driving economic activity and job  
5 creation.

6 Therefore, it is the intent of the legislature to exempt goods  
7 and services provided by youth athletic facilities from sales and use  
8 tax to ensure these vital community resources remain accessible and  
9 affordable for families, promote healthy lifestyles, and strengthen  
10 local economies.

11 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08  
12 RCW to read as follows:

13 (1) Beginning January 1, 2026, the tax levied by RCW 82.08.020  
14 does not apply to sales made by a youth athletic facility.

15 (2) For the purposes of this section, "youth athletic facility"  
16 means an indoor or outdoor facility or portion of a facility that is  
17 primarily used for competitive youth sporting events for persons  
18 under the age of 18 and is run by a nonprofit organization exempt  
19 from federal income tax under Title 26 U.S.C. Sec. 501(c)(3) of the  
20 federal internal revenue code of 1986, as amended, as of the  
21 effective date of this section.

22 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12  
23 RCW to read as follows:

24 (1) Beginning January 1, 2026, this chapter does not apply with  
25 respect to the use of goods and services purchased from a youth  
26 athletic facility.

27 (2) For the purposes of this section, "youth athletic facility"  
28 means an indoor or outdoor facility or portion of a facility that is  
29 primarily used for competitive youth sporting events for persons  
30 under the age of 18 and is run by a nonprofit organization exempt  
31 from federal income tax under Title 26 U.S.C. Sec. 501(c)(3) of the  
32 federal internal revenue code of 1986, as amended, as of the  
33 effective date of this section.

34 NEW SECTION. **Sec. 4.** RCW 82.32.805 and 82.32.808 do not apply  
35 to this act.

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