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**HOUSE BILL 1751**

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**State of Washington**

**69th Legislature**

**2025 Regular Session**

**By** Representatives Timmons, Rude, Salahuddin, Entenman, Nance, McEntire, Scott, Thomas, Kloba, Reeves, Stonier, Richards, Reed, Schmidt, Farivar, Rule, and Mena

1 AN ACT Relating to establishing a sales and use tax exemption for  
2 required course materials at public institutions of higher education;  
3 adding a new section to chapter 82.08 RCW; adding a new section to  
4 chapter 82.12 RCW; and creating new sections.

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

6 NEW SECTION. **Sec. 1.** The legislature finds that the rising  
7 costs of textbooks and other required course materials pose a  
8 significant financial burden on students pursuing higher education.  
9 To promote educational accessibility and reduce expenses for  
10 students, it is the intent of the legislature to exempt required  
11 course materials from retail sales and use taxes.

12 The legislature finds that precedence has been set for this  
13 policy as 36 states and Puerto Rico have some form of sales tax  
14 exemption for course materials either through a direct exemption, no  
15 sales taxes, or through not taxing digital goods.

16 The legislature finds that nationwide, the price of textbooks  
17 increases on average six percent each year, doubling every 11 years,  
18 and has increased 1,041 percent between 1977 and 2015. The  
19 legislature finds that these increases have direct impacts on student  
20 success as 65 percent of college students report not buying a

1 textbook because of cost and 11 percent report skipping meals in  
2 order to afford course materials.

3 The legislature recognizes that students who qualify for  
4 Washington's state financial aid programs can use funds to purchase  
5 textbooks, required course materials, and other necessary materials  
6 for their academic success. The legislature finds that nationwide  
7 5,200,000 undergraduate students spend an average of \$1,500,000,000  
8 of financial aid on textbooks each semester. The high costs of these  
9 items require the use of a student's state financial aid to pay for  
10 these items over housing, basic needs, transportation, and other  
11 academic necessities.

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

14 (1) The tax levied by RCW 82.08.020 does not apply to sales of  
15 required course materials purchased by a student enrolled at an  
16 institution of higher education if:

17 (a) The student presents a valid student identification card or  
18 other form of identification indicating that they are a student at an  
19 institution of higher education;

20 (b) The student presents proof of enrollment in the course at the  
21 time of purchase; and

22 (c) The purchase is made from a bookstore affiliated with the  
23 institution of higher education, an online vendor designated by the  
24 institution of higher education, or another retailer that verifies  
25 the student's enrollment and course material requirements.

26 (2) An institution of higher education must provide students with  
27 information about the sales tax exemption in this section and the use  
28 tax exemption in section 3 of this act for required course materials  
29 by:

30 (a) Publishing details about the exemption on the institution's  
31 official website; and

32 (b) Including either an explanation of the exemption or a link to  
33 additional information in course or program syllabi.

34 (3) The definitions in this subsection apply throughout this  
35 section unless the context clearly requires otherwise.

36 (a) "Institution of higher education" has the same meaning as in  
37 RCW 28B.10.016.

38 (b) "Student" means a person who has registered for classes at an  
39 institution of higher education.

1 (c) "Required course materials" means any textbooks,  
2 supplementary materials, and other instructional content, whether in  
3 digital or physical format, that are required or recommended by the  
4 instructor or institution of higher education for a course offered  
5 for academic credit.

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

8 (1) The tax levied by RCW 82.12.020 does not apply to the use of  
9 required course materials purchased by a student enrolled at an  
10 institution of higher education.

11 (2) The eligibility requirements, conditions, limitations,  
12 and definitions in section 2 of this act apply to this section.

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

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