
HOUSE BILL 2269

State of Washington

68th Legislature

2024 Regular Session

By Representatives Cheney, Walsh, Low, Couture, Orcutt, Goehner, Sandlin, Waters, Barnard, Klicker, Volz, and Hutchins

1 AN ACT Relating to a sales and use tax exemption for clay targets
2 used by nonprofit gun clubs; adding a new section to chapter 82.08
3 RCW; adding a new section to chapter 82.12 RCW; creating new
4 sections; and providing expiration dates.

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

6 NEW SECTION. **Sec. 1.** It is the intent of the legislature to
7 reinstate a tax preference that provides tax relief to nonprofit gun
8 clubs on the purchase of clay targets used to provide recreational
9 shooting activities to customers or members for a fee. A 2016 tax
10 preference review conducted by the joint legislative audit and review
11 committee indicated the tax preference successfully achieved its
12 inferred objective of providing tax relief yet required clarification
13 of legislative intent.

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

16 (1) The tax levied by RCW 82.08.020 does not apply to the sales
17 of clay targets purchased by a nonprofit gun club for use in
18 providing the activity of clay target shooting for a fee.

19 (2) The exemption applies only when the buyer provides the seller
20 with an exemption certificate in a form and manner prescribed by the

1 department. The seller must retain a copy of the certificate for the
2 seller's files.

3 (3) This section expires January 1, 2035.

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

6 (1) This chapter does not apply with respect to the use by a
7 nonprofit gun club of clay targets that are provided while conducting
8 the activity of clay target shooting for a fee.

9 (2) This section expires January 1, 2035.

10 NEW SECTION. **Sec. 4.** RCW 82.32.808 does not apply to this act.

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