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SENATE BILL 5391

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State of Washington

62nd Legislature

2011 Regular Session

By Senator Kohl-Welles

Read first time 01/24/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to the excise taxation of zoos; adding a new  
2 section to chapter 82.04 RCW; adding a new section to chapter 82.08  
3 RCW; adding a new section to chapter 82.12 RCW; creating a new section;  
4 and providing an effective date.

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

6 NEW SECTION. **Sec. 1.** The legislature finds that zoological  
7 facilities in Washington serve a public purpose by providing  
8 educational and recreational opportunities for Washington citizens and  
9 spurring economic development in the state. The legislature also finds  
10 that private funds are critical to the survival of zoological  
11 facilities. The legislature intends to provide certain excise tax  
12 relief to such zoological facilities in order to further their public  
13 purpose and stimulate economic development.

14 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW  
15 to read as follows:

16 (1) For the purposes of this section, the term "zoological  
17 facility" means a facility accredited by the association of zoos and  
18 aquariums or a nonprofit facility operating for the purpose of

1 conserving endangered or threatened species and operated exclusively  
2 for the purpose of providing zoological exhibitions, presentations,  
3 performances, or education programs.

4 (2) In computing tax there may be deducted from the measure of tax  
5 by persons subject to payment of the tax on manufacturing under RCW  
6 82.04.240, the value of articles to the extent manufacturing activities  
7 are undertaken by a zoological facility accredited by the association  
8 of zoos and aquariums or a nonprofit facility operating for the purpose  
9 of conserving endangered or threatened species solely for the purpose  
10 of manufacturing articles for use by the zoological facility in  
11 displaying or presenting zoological exhibitions, presentations,  
12 performances, or education programs.

13 (3) In computing tax there may be deducted from the measure of tax  
14 those amounts received:

15 (a) By a zoological facility, which represents income derived from  
16 business activities conducted by the facility; or

17 (b) From the United States or any instrumentality thereof or from  
18 the state of Washington or any municipal corporation or subdivision  
19 thereof as compensation for, or to support zoological exhibitions,  
20 presentations, performances, or education programs provided by a  
21 zoological facility.

22 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.08 RCW  
23 to read as follows:

24 The tax levied by RCW 82.08.020 does not apply to sales to  
25 zoological facilities of objects that are acquired for the purpose of  
26 exhibition or presentation if the objects are to be used in displaying  
27 or presenting zoological exhibitions, presentations, performances, or  
28 education programs. For the purposes of this section, a "zoological  
29 facility" is defined as provided in section 2 of this act.

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

32 The provisions of this chapter do not apply in respect to the use  
33 by zoological facilities of objects that are acquired for the purpose  
34 of zoological exhibitions, presentations, or performances, if the  
35 objects are to be used in displaying zoological exhibitions,

1 presentations, or performances, or in education programs. For the  
2 purposes of this section, a "zoological facility" is defined as  
3 provided in section 2 of this act.

4 NEW SECTION. **Sec. 5.** This act takes effect July 1, 2013.

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