

1 AN ACT Relating to providing a sales and use tax exemption for clay  
2 targets purchased by nonprofit gun clubs; adding a new section to  
3 chapter 82.08 RCW; adding a new section to chapter 82.12 RCW; and  
4 providing an effective date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW  
7 to read as follows:

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

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

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

17 The provisions of this chapter do not apply with respect to the use

1 by a nonprofit gun club of clay targets that are provided while  
2 conducting the activity of clay target shooting for a fee.

3 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2013.

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