
HOUSE BILL 2529

State of Washington 63rd Legislature 2014 Regular Session

By Representatives Overstreet, Taylor, Shea, Kretz, and Scott

Read first time 01/20/14. Referred to Committee on Finance.

1 AN ACT Relating to a sales tax exemption for firearms and firearm
2 ammunition to encourage the purchase within the borders of Washington
3 state; adding a new section to chapter 82.08 RCW; adding a new section
4 to chapter 82.12 RCW; creating new sections; and providing an
5 expiration date.

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

7 NEW SECTION. **Sec. 1.** (1) The legislature recognizes that the
8 people of Washington state have reserved to themselves the individual
9 right to bear arms in Article I, section 24 of the state Constitution,
10 which reads, "The right of the individual citizen to bear arms in
11 defense of himself, or the state, shall not be impaired" The
12 legislature acknowledges that the individual right of the people of
13 Washington state to bear arms is recognized and protected by the Second
14 Amendment to the United States Constitution, which reads, "A well
15 regulated militia, being necessary to the security of a free State, the
16 right of the People to keep and bear arms shall not be infringed."
17 Furthermore, Article I, section 29 of the state Constitution reads,
18 "The provisions of this Constitution are mandatory, unless by express
19 words they are declared to be otherwise" and Article I, section 32 of

1 the state Constitution, reads, "A frequent recurrence to fundamental
2 principles is essential to the security of individual right and the
3 perpetuity of free government." The legislature finds that firearms
4 and firearm ammunition are an essential, indivisible, and inextricable
5 part of the right of a free people to bear arms for the purpose of
6 defending themselves against unlawful aggression, and to protect and
7 secure their individual rights, their liberties, and the preservation
8 of free government. The legislature intends to encourage the purchase
9 of firearms and firearm ammunition within the borders of Washington
10 state to ensure the economic health of Washington-based retail
11 businesses by providing a sales tax exemption for the purchase of
12 firearms and firearm ammunition within the state.

13 (2) It is the intent of this legislation to provide a sales tax
14 exemption for firearms and firearm ammunition for the purpose described
15 under RCW 82.32.808(2)(e). The legislature further intends to review
16 the tax exemption and its actual fiscal impact on state revenues to
17 determine if the fiscal impact to state revenues reasonably conforms to
18 the fiscal estimate in the fiscal note for this legislation.

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

21 (1) The tax levied by RCW 82.08.020 does not apply to sales of
22 firearms and firearm ammunition.

23 (2) For sellers who electronically file their taxes, the department
24 must provide a separate tax reporting line for exemption amounts
25 claimed under this section.

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

28 (a) "Ammunition" means cartridge cases, primers, bullets, or
29 propellant powder designed for use in any firearm.

30 (b) "Firearm" has the same meaning as in RCW 9.41.010.

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

33 (1) The provisions of this chapter do not apply to firearms and
34 ammunition for use in any firearm.

35 (2) The definitions in section 2 of this act apply to this section.

1 NEW SECTION. **Sec. 4.** This act may be known and cited as the
2 "Washington state gun and ammunition sales tax exemption act."

3 NEW SECTION. **Sec. 5.** This act expires July 1, 2024.

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