



# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

JULY 30, 2013

## **The Purchase of Clay Targets by a Nonprofit Gun Club**

Beginning October 1, 2013, the purchase of clay targets by nonprofit gun clubs are temporarily exempt from sales and use tax. This exemption expires July 1, 2017. (See Engrossed Substitute Senate Bill [ESSB] 5882 [Chapter 13, Laws of 2013, 2nd Special Session].)

The new law provides a retail sales tax and use tax exemption for clay targets if:

- Purchased by nonprofit gun clubs and
- A fee is charged by the nonprofit gun club for the activity of clay target shooting.

### **Requirements for Nonprofits Purchasing Clay Targets**

To claim a sales tax exemption, the nonprofit gun club must provide the vendor with a Buyer's Retail Sales Tax Exemption Certificate at the time of purchase. The exemption certificate is available at <http://dor.wa.gov> under "get a form or publication".

### **Requirements for Sellers of Clay Targets**

Sellers making tax-exempt sales under this law must:

- Get a completed Buyer's Retail Sales Tax Exemption Certificate from the eligible purchaser.
- Report their total gross sales on their tax return and deduct their exempt clay target sales from their reported gross sales.
- Keep the copy of the exemption certificate with the business records for five years after the date of the exempt sale.

The gross proceeds of sales that qualify for this sales tax exemption remain subject to the retailing B&O tax because there is no business and occupation (B&O) exemption.

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