

# SENATE BILL REPORT

## SB 6287

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As of January 16, 1996

**Title:** An act relating to excluding from the definition of "to manufacture" handling of hay or alfalfa for the purposes of business and occupation taxation.

**Brief Description:** Excluding from the definition of "to manufacture" handling of hay or alfalfa for the purposes of business and occupation taxation.

**Sponsors:** Senators Hochstatter, Rasmussen, A. Anderson, Morton and Roach.

**Brief History:**

**Committee Activity:** Agriculture & Agricultural Trade & Development: 1/18/96.

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### SENATE COMMITTEE ON AGRICULTURE & AGRICULTURAL TRADE & DEVELOPMENT

**Staff:** Vic Moon (786-7469)

**Background:** Baling and compressing of hay or alfalfa has not been considered manufacturing with respect to the business and occupation tax. Some confusion currently exists about this exclusion and the process of cubing hay or alfalfa for sale or use as feed stock.

**Summary of Bill:** The manufacturing definition under the business and occupation tax does not include baling, compressing or cubing of hay or alfalfa for sale or use as feed stock.

**Appropriation:** None.

**Fiscal Note:** Requested.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.