
SENATE BILL 6287

State of Washington

54th Legislature

1996 Regular Session

By Senators Hochstatter, Rasmussen, A. Anderson, Morton and Roach

Read first time 01/10/96. Referred to Committee on Agriculture & Agricultural Trade & Development.

1 AN ACT Relating to excluding from the definition of "to
2 manufacture" handling of hay or alfalfa for the purposes of business
3 and occupation taxation; and amending RCW 82.04.120.

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

5 **Sec. 1.** RCW 82.04.120 and 1989 c 302 s 201 are each amended to
6 read as follows:

7 "To manufacture" embraces all activities of a commercial or
8 industrial nature wherein labor or skill is applied, by hand or
9 machinery, to materials so that as a result thereof a new, different or
10 useful substance or article of tangible personal property is produced
11 for sale or commercial or industrial use, and shall include the
12 production or fabrication of special made or custom made articles.

13 "To manufacture" shall not include: Conditioning of seed for use
14 in planting; bailing, compressing, or cubing of hay or alfalfa for sale
15 or use as feed stock; or activities which consist of cutting, grading,
16 or ice glazing seafood which has been cooked, frozen or canned outside
17 this state.

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