
HOUSE BILL 2581

State of Washington

55th Legislature

1998 Regular Session

By Representative Koster

Read first time 01/15/98. Referred to Committee on Agriculture & Ecology.

1 AN ACT Relating to a sales and use tax exemption on livestock and
2 poultry feed; adding a new section to chapter 82.08 RCW; adding a new
3 section to chapter 82.12 RCW; and providing an effective date.

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

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

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of feed
8 to persons for use as food for livestock and poultry.

9 (2) For the purposes of this section:

10 (a) "Feed" means a substance used as food to sustain or improve
11 livestock, whether in sacks or in bulk, and includes whole and
12 processed grains or mixtures of whole or processed grains, meals made
13 from hay or forages, mill feeds and feeding concentrates, salt, bone
14 meal, grit, oyster shell, hay or forages either in bales, loose,
15 compacted, processed, or unprocessed, and other similar feed;

16 (b) "Livestock" means cattle, camelids, sheep, horses, mules,
17 donkeys, goats, pigs, rabbits raised for meat or fur, and other such
18 mammals. "Livestock" does not include dogs, cats, guinea pigs,

1 gerbils, hamsters, reptiles, rabbits kept as pets, amphibians, fish, or
2 other like animals; and

3 (c) "Poultry" means chickens, turkeys, ducks, geese, pheasants,
4 quail, and ratites. "Poultry" does not include parrots and other like
5 birds.

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

8 (1) The provisions of this chapter do not apply in respect to the
9 use of feed as food for livestock and poultry.

10 (2) For the purposes of this section:

11 (a) "Feed" means a substance used as food to sustain or improve
12 livestock, whether in sacks or in bulk, and includes whole and
13 processed grains or mixtures of whole or processed grains, meals made
14 from hay or forages, mill feeds and feeding concentrates, salt, bone
15 meal, grit, oyster shell, hay or forages either in bales, loose,
16 compacted, processed, or unprocessed, and other similar feed;

17 (b) "Livestock" means cattle, camelids, sheep, horses, mules,
18 donkeys, goats, pigs, rabbits raised for meat or fur, and other such
19 mammals. "Livestock" does not include dogs, cats, guinea pigs,
20 gerbils, hamsters, reptiles, rabbits kept as pets, amphibians, fish, or
21 other like animals; and

22 (c) "Poultry" means chickens, turkeys, ducks, geese, pheasants,
23 quail, and ratites. "Poultry" does not include parrots and other like
24 birds.

25 NEW SECTION. **Sec. 3.** This act takes effect July 1, 1998.

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