

1358-S

Sponsor(s): House Committee on Natural Resources (originally sponsored by Representatives Buck, Regala, Sump, Schoesler, Johnson, Linville, Sheldon, Wensman and Kessler; by request of Department of Revenue)

Brief Title: Excluding materials purchased by farmers to improve wildlife habitat or forage from the definition of "sale at retail" or "retail sale" for tax purposes.

HB 1358-S - DIGEST

(DIGEST AS ENACTED)

Applies to: (1) Persons who participate in the federal conservation reserve program, the environmental quality incentives program, the wetlands reserve program, and the wildlife habitat incentives program, or their successors administered by the United States department of agriculture;

(2) farmers for the purpose of producing for sale any agricultural product; and

(3) farmers acting under cooperative habitat development or access contracts with an organization exempt from federal income tax under 26 U.S.C. Sec. 501(c) (3) or the Washington state department of fish and wildlife to produce or improve wildlife habitat on land that the farmer owns or leases.