

5193

Sponsor(s): Senators Prentice, Newhouse, Sellar, Morton, Deccio, Rasmussen, Winsley and Hale; by request of Department of Revenue

Brief Title: Revising sales and use tax exemptions for farmworker housing.

**SB 5193 - DIGEST**

(DIGEST AS ENACTED)

Revises sales and use tax exemptions for farmworker housing.

Provides that the full amount of tax will become payable if the housing is not provided for five consecutive years after the exemption is granted.

Declares that agricultural employee housing does not include housing provided by a housing authority unless at least eighty percent of the occupants are agricultural employees whose adjusted income is less than fifty percent of median family income, adjusted for household size, for the county where the housing is provided.