
SUBSTITUTE HOUSE BILL 1906

State of Washington

57th Legislature

2001 Regular Session

By House Committee on Finance (originally sponsored by Representatives Linville, G. Chandler, Schoesler, Haigh, B. Chandler, Hunt, Morris, Kirby, Grant, Jackley, Cox, Hatfield, Mielke, Armstrong, Delvin, Mulliken, Sump, McMorris, Barlean, Pflug, Kessler, Pearson and Conway)

Read first time 03/08/2001. Referred to Committee on .

1 AN ACT Relating to the exemption of machinery and equipment used in
2 farming operations from the state property tax and preventing a shift
3 of property taxes; adding a new section to chapter 84.36 RCW; adding a
4 new section to chapter 84.55 RCW; and creating a new section.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
7 to read as follows:

8 (1) All machinery and equipment owned by a farmer that is personal
9 property is exempt from property taxes levied for any state purpose if
10 it is used exclusively in growing and producing agricultural products
11 during the calendar year for which the claim for exemption is made.

12 (2) "Farmer" has the same meaning as defined in RCW 82.04.213.

13 (3) A claim for exemption under this section shall be filed with
14 the county assessor together with the verified statement required under
15 RCW 84.40.190, for exemption from taxes payable the following year.
16 The claim shall be made solely upon forms as prescribed and furnished
17 by the department of revenue.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.55 RCW
2 to read as follows:

3 The levy for the state in any year shall be reduced as necessary to
4 prevent exemptions under section 1 of this act from resulting in a
5 higher tax rate than would have occurred in the absence of the
6 exemptions under section 1 of this act.

7 NEW SECTION. **Sec. 3.** This act applies to taxes levied for
8 collection in 2003 and every year thereafter.

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