
SUBSTITUTE SENATE BILL 5496

State of Washington 57th Legislature 2001 Second Special Session

By Senate Committee on Ways & Means (originally sponsored by Senators Rasmussen, Swecker and Honeyford)

READ FIRST TIME 06/08/2001.

1 AN ACT Relating to tax rate modifications for animal health
2 products; adding a new section to chapter 82.08 RCW; adding a new
3 section to chapter 82.12 RCW; providing an effective date; and
4 declaring an emergency.

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

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

8 (1) The tax levied by RCW 82.08.020 does not apply to sales to
9 farmers or to veterinarians of animal pharmaceuticals approved by the
10 United States department of agriculture or by the United States food
11 and drug administration, if the pharmaceutical is to be administered to
12 an animal that is raised by a farmer for the purpose of producing for
13 sale an agricultural product.

14 (2) The exemption is available only when the buyer provides the
15 seller with an exemption certificate in a form and manner prescribed by
16 the department. The seller must retain a copy of the certificate for
17 the seller's files.

18 (3) For the purposes of this section and section 2 of this act, the
19 following definitions apply:

1 (a) "Farmer" and "agricultural product" mean the same as in RCW
2 82.04.213.

3 (b) "Veterinarian" means a person who is licensed to practice
4 veterinary medicine, surgery, or dentistry under chapter 18.92 RCW.

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

7 (1) The provisions of this chapter do not apply with respect to the
8 use by farmers or by veterinarians of animal pharmaceuticals approved
9 by the United States department of agriculture or by the United States
10 food and drug administration, if the pharmaceutical is administered to
11 an animal that is raised by a farmer for the purpose of producing for
12 sale an agricultural product.

13 (2) The definitions in section 1 of this act apply to this section.

14 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
15 preservation of the public peace, health, or safety, or support of the
16 state government and its existing public institutions, and takes effect
17 August 1, 2001.

--- END ---