
SENATE BILL 5498

State of Washington

57th Legislature

2001 Regular Session

By Senators Rasmussen, Swecker and Honeyford

Read first time 01/24/2001. Referred to Committee on Agriculture & International Trade.

1 AN ACT Relating to providing farmers with sales and use tax
2 exemptions for propane and wood shavings used in the raising of
3 chickens; adding new sections to chapter 82.08 RCW; and adding new
4 sections to chapter 82.12 RCW.

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 of propane or natural gas used to heat structures used to house
10 chickens. The propane or natural gas must be used exclusively to heat
11 the structures. The structures must be used exclusively to house
12 chickens that are sold as agricultural products.

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

17 (3) The definitions in this subsection apply to this section and
18 section 2 of this act.

1 (a) "Structures" means barns, sheds, and other similar buildings in
2 which chickens are housed.

3 (b) "Farmer" has the same meaning as provided in RCW 82.04.213.

4 (c) "Agricultural product" has the same meaning as provided in RCW
5 82.04.213.

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 with respect to the
9 use by a farmer of propane or natural gas to heat structures used to
10 house chickens. The propane or natural gas must be used exclusively to
11 heat the structures used to house chickens. The structures must be
12 used exclusively to house chickens that are sold as agricultural
13 products.

14 (2) The exemption certificate, recordkeeping requirements, and
15 definitions of section 1 of this act apply to this section.

16 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.08 RCW
17 to read as follows:

18 (1) The tax levied by RCW 82.08.020 does not apply to sales to a
19 farmer of bedding materials used to accumulate and facilitate the
20 removal of chicken manure. The farmer must be raising chickens that
21 are sold as agricultural products.

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

26 (3) The definitions in this subsection apply to this section and
27 section 4 of this act.

28 (a) "Bedding materials" means wood shavings, straw, sawdust,
29 shredded paper and other similar materials.

30 (b) "Farmer" has the same meaning as provided in RCW 82.04.213.

31 (c) "Agricultural product" has the same meaning as provided in RCW
32 82.04.213.

33 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.12 RCW
34 to read as follows:

35 (1) The provisions of this chapter do not apply with respect to the
36 use by a farmer of bedding materials used to accumulate and facilitate

1 the removal of chicken manure. The farmer must be raising chickens
2 that are sold as agricultural products.
3 (2) The exemption certificate, recordkeeping requirements, and
4 definitions of section 3 of this act apply to this section.

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