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**SENATE BILL 6124**

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**State of Washington**

**57th Legislature**

**2001 Regular Session**

**By** Senators Parlette, Rasmussen, Honeyford and Hale

Read first time 02/26/2001. Referred to Committee on Agriculture & International Trade.

1 AN ACT Relating to sales and use tax exemptions for farm machinery  
2 and equipment; adding a new section to chapter 82.08 RCW; and adding a  
3 new section to chapter 82.12 RCW.

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

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

7 The tax levied by RCW 82.08.020 does not apply to the sale of  
8 machinery and equipment that was previously used in a farming activity  
9 if the machinery and equipment is sold by a farmer to another farmer.  
10 "Farmer" has the meaning provided in RCW 82.04.213.

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

13 The provisions of this chapter do not apply in respect to the use  
14 of machinery and equipment by a farmer if the machinery and equipment  
15 was previously used in a farming activity and is purchased or otherwise

1 acquired from a farmer. "Farmer" has the meaning provided in RCW  
2 82.04.213.

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