
SENATE BILL 6218

State of Washington 57th Legislature 2001 Third Special Session

By Senators Honeyford, Rasmussen, T. Sheldon and Deccio

Read first time 07/20/2001. Referred to Committee on Ways & Means.

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; adding a new
3 section to chapter 82.12 RCW; and declaring an emergency.

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 (1) The tax levied by RCW 82.08.020 does not apply to:

8 (a) Sales of machinery and equipment used in a farming activity;
9 and

10 (b) Sales of services or labor with respect to the construction,
11 installation, repair, and maintenance of machinery and equipment used
12 in a farming activity.

13 (2) "Farmer" has the meaning provided in RCW 82.04.213.

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

16 The provisions of this chapter do not apply with respect to the use
17 of machinery and equipment by a farmer. "Farmer" has the meaning
18 provided in RCW 82.04.213.

1 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
2 preservation of the public peace, health, or safety, or support of the
3 state government and its existing public institutions, and takes effect
4 immediately.

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