

5484-S

Sponsor(s): Senate Committee on Ways & Means (originally sponsored by Senators Hargrove and Rasmussen)

Brief Description: Providing a limited sales tax exemption for certain sales of conifer seed.

SB 5484-S - DIGEST

(DIGEST AS ENACTED)

Finds that in-state sellers of conifer seed and persons growing customer-owned conifer seed into seedlings are placed at a marketplace disadvantage compared to persons doing the same activity out of state because of the unique storage and growing requirements of conifer seed.

Declares an intent to eliminate this disadvantage by providing a limited sales tax exemption for the sale of conifer seed to be used to grow timber outside Washington, or sold to an Indian tribe or member to grow timber in Indian country, if upon sale the seed is immediately placed into freezer storage operated by the seller.

Applies retroactively.