

HB 1677 - H AMD 771

By Representative McIntire

WITHDRAWN 02/11/2004

1 Beginning on page 1, line 4, strike all of section 1 and insert the
2 following:

3 "Sec. 1. RCW 84.36.630 and 2003 c 302 s 7 are each amended to read
4 as follows:

5 (1) All machinery and equipment owned by a farmer that is personal
6 property is exempt from property taxes levied for any state purpose if
7 it is used exclusively in growing and producing agricultural products
8 during the calendar year for which the claim for exemption is made.

9 (2) The legislative authority of a county may exempt all machinery
10 and equipment owned by a farmer that is personal property and used
11 exclusively in growing and producing agricultural products during the
12 calendar year in which the claim for exemption is made from the county
13 property tax under RCW 84.52.043(1). If the county legislative
14 authority has exempted machinery and equipment under this subsection
15 (2), the county cannot disallow the exemption at a later time. The
16 property that may be exempted under this subsection (2) must be the
17 same property exempted under subsection (1) of this section.

18 (3) "Farmer" has the same meaning as defined in RCW 82.04.213.

19 (~~(3)~~) (4) A claim for the exemptions under subsections (1) and
20 (2) of this section shall be filed with the county assessor together
21 with the statement required under RCW 84.40.190, for exemption from
22 taxes payable the following year. The claim shall be made solely upon
23 forms as prescribed and furnished by the department of revenue."

EFFECT: Updates section to reflect 2003 changes.

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