

HB 1677 - S COMM AMD
By Senator

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** The legislature finds that the state's
4 highly productive and efficient agriculture sector is composed
5 predominately of family owned and managed farms; the number of family
6 farms and the total amount of land used for agricultural purposes is
7 decreasing; the environment is positively impacted when land is used
8 for agricultural purposes; agricultural land and farms use a
9 proportionally lower amount of a county's services that residential
10 land or other businesses; and counties may be interested in preserving
11 agricultural land and farm jobs.

12 **Sec. 2.** RCW 84.36.630 and 2001 2nd sp.s. c 24 s 1 are each amended
13 to read as follows:

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

18 (2) All machinery and equipment owned by a farmer that is personal
19 property is exempt from property taxes levied for any county purpose,
20 if it is used exclusively in growing and producing agricultural
21 products during the calendar year in which the claim for exemption is
22 made, as long as the legislative authority of the county has made a
23 declaration of public policy declaring its intent to preserve
24 agricultural land and farms exempting farmers from these taxes. If the
25 county legislative authority has exempted machinery and equipment under
26 this subsection (2), the county cannot disallow the exemption at a
27 later time. The property that may be exempted under this subsection
28 (2) must be the same property exempted under subsection (1) of this
29 section.

1 (3) "Farmer" has the same meaning as defined in RCW 82.04.213.
2 (~~(3)~~) (4) A claim for the exemptions under subsections (1) and
3 (2) of this section shall be filed with the county assessor together
4 with the verified statement required under RCW 84.40.190, for exemption
5 from taxes payable the following year. The claim shall be made solely
6 upon forms as prescribed and furnished by the department of revenue."

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7 On page 1, line 2 of the title, after "taxation;" strike the
8 remainder of the title and insert "amending RCW 84.36.630; and creating
9 a new section."

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