HOUSE BILL 2803

State of Washington 58th Legislature 2004 Regular Session

By Representatives Schoesler, Grant, Delvin, Linville, Sump, Clements, Chandler, Newhouse, McMorris, Boldt and Sullivan

Read first time 01/21/2004. Referred to Committee on Finance.

- 1 AN ACT Relating to bedding materials for livestock; amending RCW
- 2 82.08.920 and 82.12.920; and providing an effective date.

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- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 Sec. 1. RCW 82.08.920 and 2001 2nd sp.s. c 25 s 5 are each amended to read as follows:
 - (1) The tax levied by RCW 82.08.020 does not apply to sales to a farmer of bedding materials used to accumulate and facilitate the removal of chicken or livestock manure. The farmer must be raising chickens or livestock that are sold as agricultural products.
 - (2) The exemption is available only when the buyer provides the seller with an exemption certificate in a form and manner prescribed by the department. The seller must retain a copy of the certificate for the seller's files.
- 14 (3) The definitions in this subsection apply to this section and 15 RCW 82.12.920.
- 16 (a) "Bedding materials" means wood shavings, <u>wood chips</u>, straw, 17 sawdust, shredded paper, and other similar materials.
- 18 (b) "Farmer" has the same meaning as provided in RCW 82.04.213.
- 19 (c) "Livestock" has the same meaning as provided in RCW 16.36.005.

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- 1 (d) "Agricultural product" has the same meaning as provided in RCW 82.04.213.
- 3 Sec. 2. RCW 82.12.920 and 2001 2nd sp.s. c 25 s 6 are each amended 4 to read as follows:
 - (1) The provisions of this chapter do not apply with respect to the use by a farmer of bedding materials used to accumulate and facilitate the removal of chicken <u>or livestock</u> manure. The farmer must be raising chickens <u>or livestock</u> that are sold as agricultural products.
- 9 (2) The exemption certificate, recordkeeping requirements, and definitions of RCW 82.08.920 apply to this section.
- 11 <u>NEW SECTION.</u> **Sec. 3.** This act takes effect July 1, 2004.

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