
HOUSE BILL 2424

State of Washington

59th Legislature

2006 Regular Session

By Representatives Grant, Kessler, Williams, Morrell, Condotta, Clibborn, Linville, Cox, Hunt, Buck, Conway, Haigh, Sump, P. Sullivan, Walsh, Springer, Buri, Haler, Newhouse, Ericksen, Morris, Ericks, Kretz, Strow, B. Sullivan, Dunn, Upthegrove, Ormsby, McDermott, Holmquist and Takko

Prefiled 1/3/2006. Read first time 01/09/2006. Referred to Committee on Finance.

1 AN ACT Relating to excise tax exemptions for users of farm fuel;
2 adding a new section to chapter 82.08 RCW; adding a new section to
3 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 sales of
8 diesel fuel to a farm fuel user for nonhighway use. This exemption is
9 available only if the buyer provides the seller with an exemption
10 certificate in a form and manner prescribed by the department. Fuel
11 used for space or water heating for human habitation is not exempt
12 under this section.

13 (2) The definitions in RCW 82.04.213 and this subsection apply to
14 this section.

15 (a) "Diesel fuel" is defined as provided in 26 U.S.C. 4083, as
16 amended or renumbered as of January 1, 2006.

17 (b) "Farm fuel user" means: (i) A farmer; or (ii) a person who
18 provides horticultural services for farmers, such as soil preparation
19 services, crop cultivation services, and crop harvesting services.

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

3 (1) The provisions of this chapter do not apply with respect to the
4 nonhighway use of diesel fuel by a farm fuel user. Fuel used for space
5 or water heating for human habitation is not exempt under this section.

6 (2) The definitions in section 1 of this act apply to this section.

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

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